



## PREFACE.

THE scope and nature of the directions and instructions contained in this volume have been explained in paragraph 4 of the preface to Volume I of this Code which is reproduced below:—

“ Volume IV of the Code contains mainly the instructions relating to the form in which accounts have to be kept in Account Offices under the control of the Auditor General and the procedure to be adopted in keeping them. These instructions so far as they relate to the technical processes of compilation could be issued by the Auditor General by virtue of the power vested in him under paragraph 11 (1) of the Audit and Accounts Order ; but when they deal with the form of accounts or lay down any general principles and rules applicable to the Departments which keep their own accounts under paragraph 11 of the Order, they should be regarded as of the nature of directions issued under Section 168 of the Act. The instructions relating to the preparation of certain *pro forma* accounts of the Public Works Department have been included in Volume IV as appendices as such instructions are not mandatory in character, but can be modified by Governments to suit their requirements in consultation with the Auditor General. The instructions relating to the form and maintenance of the accounts of the Crown Representative which have been included in Volume IV are based on arrangements made by the Auditor General in consultation with the Crown Representative, and do not therefore constitute directions issued under Section 168. They have been included in that volume solely for the sake of convenience.”

2. The directions and instructions contained in this volume supersede in respect of the matters with which they deal the corresponding rules and instructions contained in the Account Code, First Edition (Reprint), 1935, and the Audit Code, Volume I, First Edition (Second Reprint), 1935.

3. In contradistinction from the forms included in Volumes II and III, the forms included in this volume with the exception of Form No. 13 should be referred to as A. O. (an abbreviation for Account Office) Forms.

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NEW DELHI,

*The 30th December 1938.*

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## DEFINITIONS.

Unless the context otherwise requires, the following expressions used in this volume have the meanings hereby assigned to them, that is to say:—

“ Civil Accountant General ” means an Account Officer subordinate to the Auditor General of India other than the Accountant General, Posts and Telegraphs and his subordinate officers.

“ Debt heads ” means the heads of account under which the transactions of Government relating to Debt, Deposits, Sinking Funds, Advances and Suspense accounts are recorded.

“ Remittance heads ” refers to heads of account to which transactions relating to remittance business are taken.

“ Sub-Account Officer ” means an Account Officer who performs accounting functions on behalf of another Account Officer.

The definitions of certain expressions given in the “ Definitions ” Chapter of Volume I of this Code apply also to the same expressions used in this volume. The term “ non-bank treasury ” used in this volume has the meaning assigned to it in Article 3 (4) of Volume II of this Code.

# ACCOUNT CODE

## Volume IV

### ACCOUNTS KEPT IN ACCOUNT OFFICES

#### CHAPTER 1—COMPILATION OF DEPARTMENTAL ABSTRACTS.

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#### Introductory.

1. The rules in this Chapter shall not apply in their entirety to provinces where the treasuries follow the system of gross accounting for all kinds of deductions made in bills. The Account Officers of such provinces are authorised to make such modifications in the procedure prescribed in this Chapter as they may deem necessary in order to adapt it to suit their requirements. This authority is also extended to the Accountant General, Central Revenues, in whose office the system of maintaining accounts on a departmental basis is not in force.

#### Form of Departmental Classified Abstract.

2. Save as provided otherwise, transactions relating to each Civil department or to a major head of account not co-extensive with any particular department, other than transactions appearing in the departmental accounts mentioned in Chapter 5, shall be collected for the whole circle of account from month to month in a Departmental Classified Abstract. There should be separate departmental abstracts for Central and Provincial transactions.

NOTE 1.—One Departmental Classified Abstract should ordinarily be maintained for each department or major head of account, but in the case of small departments or major heads under which the transactions are few, the transactions of two or more such departments or major heads, may, at the discretion of the Accountant General, be recorded in a single classified abstract.

NOTE 2.—Classified Abstracts are not to be maintained separately for major heads relating to debt, deposit and remittance transactions. Such transactions appearing in the Treasury Cash Accounts and Lists of Payments and in the Departmental and other abstracts shall be collected from month to month for the whole circle of account under each major head of account in a Detail Book (see Chapter 18).

3. Each Departmental Classified Abstract to which has been assigned the number Form 1 shall consist of seven parts :—

On the Receipt side :—

(1) *Detail of Revenue*.—A vertical column should be provided, in the prescribed order for each detailed head opened under the major and

minor heads relating to the abstract and a number of columns in their proper places for the total receipts of a treasury, etc. under each minor head. In abstracts where transactions under more than one major head are included, there will be columns for major head totals also. In the case of big departments, an abstract of minor head totals may be prepared in the same form at the end and the major head totals worked out there. Horizontally, a line should be provided in the abstract for each treasury, then as many lines as the Accountant General may deem necessary for entering receipts transferred through suspense slips from the Inward Exchange and Settlement Accounts and the abstracts of other Departments; and finally a line for transfers adjusted through the Combined Transfer Ledger and Abstract prescribed in Article 20. In their proper places, lines are provided for totals of the treasury transactions and for grand totals.

(2) *Detail of debt, deposit and remittance receipts brought to account through the departmental abstract.*—This will be in the same form as part (1) of the abstract.

(3) *Detail of recoveries from payment vouchers.*

On the Disbursement side.—

(4) *Detail of expenditure.*—The arrangement will be similar to that of part (1).

(5) *Detail of debt, deposit and remittance disbursements brought to account through the departmental abstract.*—The arrangement will be similar to that of part (2).

(6) *A proof sheet for the receipt side, for each month showing* (i) total revenue; (ii) total debt, deposit and remittance receipt; (iii) total of (i) and (ii); (iv) total amount of the detailed head concerned under the suspense head "Departmental Adjusting Account"; (v) total under the minor head "Refunds"; (vi) total of (iii), (iv) and (v); (vii) total deductions from payment vouchers; (viii) net adjustments through the Combined Transfer Ledger and Abstract; (ix) the total of (vi) minus (vii) plus or minus (viii) which should agree with the aggregate of the certified totals of the treasury schedules of receipts and of the suspense slips representing items transferred from other sections.

(7) *A proof sheet for the payment side similar to that for receipts.*

### Procedure in Posting.

4. The Departmental auditor when he has completed the audit of the vouchers of either schedule of payments with which he himself deals, should recover from the Gazetted Audit Department and other Audit sections all the bills and vouchers which were transferred to those sections for audit, compare them again with the schedule, ascertain that none are missing, and arrange them in order of major and minor heads. He should then proceed to post the Departmental Classified Abstract.

NOTE 1.—This procedure may be suitably modified by the Accountant General in the case of those vouchers the audit of which is permissible after incorporation in the Departmental Abstract.

NOTE 2.—The Accountant General may, at his discretion, allow direct posting of the Consolidated Abstract without the intervention of Departmental Classified Abstracts in the case of heads of account where the transactions are limited and such direct posting is not attended with any risk or inconvenience.

NOTE 3.—The term "Departmental auditor" occurring in this and other Articles of this volume refers to the clerk attached to the Treasury Departmental Section of a Provincial Accountant General's office who compiles Departmental Abstracts.

The term "Gazetted Audit Department" used in this Article and elsewhere in this volume refers to the section in an Accountant General's office which audits the claims of Gazetted Officers

5 The amount of payments relating to each detailed head except the head "Refunds" with the numbers of the vouchers pertaining thereto, should be entered in a Compilation Book (Form 2) separately for each schedule, and the total amount of payments under each head carried into the "total" column. It will, however, be sufficient to enter the total payment under the detailed head, with the number or letter of the treasury schedule, in cases in which a schedule gives the gross amounts of all vouchers classified under a single head. The gross, and not the *net*, amount of the voucher should be taken as the amount of the payment relating to the head concerned, even though certain charges on the voucher may have been placed under objection; but when a recovery relating to an overpayment of the current year is made by short payment of an item debit to the same detailed head the net amount should be taken. See also Article 22.

1. To facilitate posting, each detailed head should be given a guide letter or a guide number, all the detailed heads in an abstract or within the minor head of an abstract being given numbers or letters in a consecutive series. A symbol may be assigned to each detailed head if this course is preferred.

6. Such of the deductions shown on payment vouchers as have not been initially credited by transfer to the receipt heads concerned in the treasury accounts should be recorded in part (3) of the abstract.

1. Recoveries which are creditable to any of the detailed heads to which the payments on a voucher relate should not be treated as deductions for the purpose of this Article. See also Article 22.

2. Deductions shown in payment vouchers for subscriptions to Provident Funds which have not been accounted for as receipts in the treasury accounts should be recorded in an appendix in Form 3 the deductions for each fund and for the Sterling and Rupee branches of the same fund being posted and accounted for separately. From this appendix the total deduction for each fund relating to each district should be brought into the Deduction Register [Part (3) of the Abstract] and shown in the latter distinctly from deductions credited through the Treasury Cash Account. The appendix should then be passed on to the Fund Section with a certificate to the effect that the totals agree with the credits in the departmental abstract. The appendix supported by the requisite schedules may be sent to the Fund Section in two parts; the portion relating to the first schedule of payments being sent with a certificate of agreement after the compilation of the vouchers of that schedule and that relating to the second schedule into which the total deductions of the first part also should be brought in order to give the monthly total, after completion of the departmental accounts.

NOTE.—The term "Fund Section" used in this rule denotes the section in an Accountant General's office which maintains the accounts of subscribers to the General Provident Fund and similar other Funds.

7 When all the vouchers of either schedule of payments have been posted in the Compilation Book, the column showing the total under



each detailed head should be summed up, and, if the working is correct, the total should agree with the total of the schedule of payments after (a) deducting from the former the aggregate amount shewn as deduction from vouchers for credit in Part (3) to Provident Funds, etc., and (b) adding to the result the amount of payments on account of refunds of revenue.

NOTE.—In the case of accounts which can conveniently be proved with the total payments of the months as entered in the second schedule of payments, because of the small size of the department or the small size of the district or for any similar reason, the proving of postings in the Compilation Book for each schedule may be forgone at the discretion of the Accountant General.

8. When the entries against a treasury in the Compilation Book have been posted and proved, the payments for the month at the treasury under each detailed head except "Refunds" should be brought together in the Compilation Book for the first schedule. The monthly total under each head should then be posted in parts (4) and (5) of the abstract. The month's total payments as shewn in the second schedule of payments should also be posted in part (5) as a *minus* entry under the suspense head "Departmental Adjusting Account" of the Department.

9. After the postings in parts (4) and (5) have been completed in the manner described above for each treasury, the detailed items should be independently cast across the pages to the total column and, if the entries have been made correctly, the total of both the parts against each treasury will agree with the difference between the amount of (a) recoveries from payment vouchers for credit to Provident Funds, etc., as posted in part (3) and (b) payments at the treasury on account of refunds of revenue as posted in part(1).

10. When the departmental schedule of receipts of a treasury has been examined as to correctness of form and classification and the classification of the items appearing under the head "unclassified receipt" has been supplied, the amounts shown in the schedule should be entered against the treasury concerned under proper heads on the receipt side of the abstract, those relating to part (3) being posted therein and the rest in parts (1) and (2). The total amount of payments appearing in the two payments schedules of the treasury on account of refunds of revenue should be recorded at the same time in the relevant columns of part (1). The total receipts as shewn in the receipt schedule should then be posted as a *minus* entry under the suspense head "Departmental Adjusting Account" of the department in part(2).

11. When the payment vouchers of both schedules of payments, as well as the schedule of receipts from a treasury, have been abstracted, the recoveries and receipts shown in part (3) should be transferred to parts (1) and (2), the totals relating to each head alone being posted against it.

12 After the postings in parts (1) and (2) have been completed in the manner prescribed in the two preceding Articles for each treasury, the detailed items should be cast across the pages to the total column and, if the entries have been made correctly, the total against each treasury should be equal to the difference between the amount of

refunds posted from the payment schedules and the amount of recoveries from the payment vouchers posted in part (3).

13. After the grand total of the transactions in all treasuries under each head has been made in parts (1), (2), (4) and (5), it shall be necessary to post all adjustments made through departmental abstracts, so that the departmental abstract should include monthly all transactions, of whatever nature, connected with receipts and payments of the department. These will be posted from the Compilation Book in the case of suspense slips, and from the combined Transfer Ledger and Abstract of the department, additions or deductions, as the case may be, being made under the various heads concerned.

14. The final stage in the completion of the abstract is the preparation of the proof sheets in parts (6) and (7) as prescribed in Article 3 (6) and (7).

### Examination of Departmental Classified Abstracts.

15. On completion, the Departmental Classified Abstract, accompanied by the schedules of receipts and payments, vouchers and all supporting documents, should be made over to the Superintendent, who should carefully check the classification of receipts and expenditure. The Classified Abstract so checked and passed by the Gazetted Officer in charge should be utilised as the basis of the Consolidated Abstract.

NOTE.—The term "Superintendent" or "member of the superintending staff" used in this volume means a Senior Accountant or Accountant in charge of a section or sub-section in an Accountant General's office

1. For the purpose of this Article, the classification entered on the vouchers which the Superintendent and the Gazetted Officer have checked as part of their concurrent review may be treated as checked for the purpose of this review.

2. The Superintendent and the Gazetted Officer should see that the vouchers reviewed by them in respect of classification have been correctly posted in the Classified Abstract. In the case of those vouchers the audit of which is permissible after compilation of the accounts, this check may be exercised at the time the vouchers are reviewed. The postings of Gazetted Audit vouchers should be checked to the extent of the review done in the Gazetted Audit Department and the postings of the pre-audit vouchers should be checked to the extent of the review prescribed for post-audit vouchers received with the treasury schedules.

16 The due date for closing the Departmental Classified Abstract shall be the 14th of the month following that to which the accounts relate.

### Departmental Consolidated Abstract—Form and method of posting.

17. (a) The next process shall be the preparation, in Form 47 of the Departmental Consolidated Abstracts of revenue receipts and service payments as brought to account in the Departmental Classified Abstracts. Columns shall be provided for monthly progressive totals under major heads, minor heads, sub-divisions of a minor head, and detailed heads. In their proper places, columns shall also be provided for progressive totals under each sub-head of a Grant or unit of appropriation, against which appropriation audit is required to be conducted

Progressive totals for each sub-head of a Grant or unit of appropriation and for each major head should always be filled in, but in other cases progressive totals may be filled in at the end of the year or whenever they are necessary to supply departmental requisitions, to facilitate watch over actuals, or for any other purpose. Unnecessary totalling should be avoided whenever possible.

(b) Every head of account, under the Revenue and Service heads concerned, for which a column is provided in the Departmental Classified Abstract, must appear in the Departmental Consolidated Abstract also, and against it must be entered the total of the month's entries as there recorded.

18. The totals of the receipts and payments should then be checked with the corresponding totals in the Departmental Classified Abstract and, when these are agreed, the Consolidated Abstract should be sent to the Book Section. Similarly, after the preparation of March Final accounts, the Consolidated Abstract should be sent to the Book Section for the action indicated in Article 243.

1. No separate Consolidated Abstract need be prepared for the transactions brought to account in the Classified Abstract of treasury payments of the Public Works Department. These transactions should be incorporated in the general Consolidated Abstract of Public Works transactions which may be maintained either in the Departmental Audit Section or in the Works Audit Department according to local convenience. See also Article 30.

NOTE.—The term "Book Section" or "Book Department" wherever used in this volume means the Section or Department of an Accountant General's office which prepares consolidated monthly and annual accounts for the account circle as a whole.

The term "Departmental Audit Section" wherever used in this volume means the Section of the Treasury Audit Department in an Accountant General's office, otherwise known as the Treasury Departmental Section, which compiles Departmental Abstracts.

The term "Works Audit Department" wherever used in this volume denotes the Sections in a Civil Account Office which compile the Classified Abstracts of Public Works transactions from the monthly accounts received from the Public Works Divisions (*vide* Chapter 2).

### Review of Consolidated Abstract.

19. The Superintendent should scrutinise the Consolidated Abstract intelligently once a month and see whether the figures under any head are so abnormally high or low as compared with those of the previous months as to raise a doubt whether there has been misclassification or misposting. If any doubt is aroused, he should carry out the necessary scrutiny with reference to the details of the doubtful item and should satisfy himself about the correctness of the figure. The results of this review should be reported monthly to the Gazetted Officer in charge on a date to be prescribed by the Accountant General.

### Transfer Entries.

20. Corrections and adjustments within a departmental account should be effected by means of transfer entries in accordance with the procedure laid down in Chapter 19. If an item in a transfer entry has

to be taken to a head in another Departmental account in the accounts of the same Government it should be classified in the transfer entry as pertaining to the suspense head "Departmental Adjusting Account" relating to the other department. The transfer entry with the necessary suspense slip should then be sent, for acceptance and return, to the section which maintains the Detail Book or Departmental Abstract in which the transferred item will be finally adjusted under the proper head. When received back with the acceptance, the transfer entry will be posted in the Combined Transfer Ledger and Abstract, in Form 52.

The section to which a transfer entry is sent with a suspense slip for acceptance should retain the suspense slip and deal with it in the same way as if it had been received with the departmental schedules of a treasury.

21. If an item of receipt or payment relating to the Central Government is wrongly included in the schedule of Provincial receipts or payments, the amount should be credited or debited, as the case may be, to the head "Adjusting Account between Central and Provincial Governments" in the Provincial Departmental Classified Abstract. At the same time the Departmental auditor concerned will prepare a transfer entry for incorporation in the Central section of the accounts, in which debit or credit for the amount in question should be given to the head "Adjusting Account between Central and Provincial Governments" by corresponding credit or debit either to the appropriate final head of account or to the relevant Departmental Suspense head, as may be considered necessary or suitable. Except as provided otherwise (*vide* Rule 2 to Article 89), this transfer entry should invariably be included in the Central accounts of the same month. This procedure applies *mutatis mutandis* when an item of Provincial receipt or payment is wrongly included in the schedule of Central receipts or payments.

22. If a recovery relating to an overpayment of the current year be made by short payment of an item chargeable to the same detailed head, no separate adjustment shall be necessary. But such recoveries, if they are made in cash or by short payment of items not chargeable to the same detailed heads as were previously overcharged, as well as recoveries relating to overpayments of a previous year, whatever the mode of recovery, shall be credited in the first instance to the suspense head "Recoveries of Service Payments" and appear under that head in the Classified Abstract. This suspense head shall then be cleared by a transfer entry in the following manner:—

- (a) by deductions from the current year's charge under the detailed head previously overcharged, if the recoveries relate to overpayments of the current year;
- (b) by credit to the departmental receipt head concerned as receipts of the department or, in the case of departments not having a corresponding receipt head, to the major head "XLVI.—Miscellaneous", if the recoveries relate to overpayments of a previous year.

There shall be only one transfer entry each month for adjusting the recoveries of each department.

**23-25] CLASSIFIED ABSTRACTS AND SUMMARIES OF PUBLIC [CHAP. 2,  
WORKS AND FOREST TRANSACTIONS.**

**CHAPTER 2.—CLASSIFIED ABSTRACTS AND SUMMARIES OF  
PUBLIC WORKS AND FOREST TRANSACTIONS.**

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**Compilation of Classified Abstracts of Public Works  
Transactions.**

23. The total receipts and disbursements shown in the monthly accounts received from the Public Works Divisions shall be posted in the Statement of Disbursers' Accounts (see Chapter 6), the entries being made in the latter either individually for each Division or collectively for all the Divisions taken together as the Accountant General may deem convenient. The accounts shall then be utilised for posting the Public Works Classified Abstract which shall be prepared in a form similar to that of other Departmental Classified Abstracts.

**Central transactions in Provincial Public Works  
Divisions.**

24. The transactions relating to works of the Central Government which are carried out by the Provincial Public Works Department shall be accounted for in the monthly Divisional Accounts under the head "Adjusting Account between Central and Provincial Governments", the detailed particulars relating to their classification under the relevant receipt and expenditure heads being furnished in separate schedules accompanying the monthly account. A separate Classified Abstract for Central transactions shall be prepared from the particulars furnished in these schedules, such of the transactions as are adjustable on the books of another Account Officer being shown therein under the appropriate Remittance head.

**Registration of Details.**

25. The Accountant General shall prescribe the amount of detail to be recorded in the Classified Abstract in respect of Public Works transactions brought to account through the Monthly Accounts of Divisional Offices. In any case, it is essential that the Classified Abstract should be the main record, so far as the entire account circle is concerned, in respect of the following:—

- (1) receipts of the undermentioned classes, classified under major, minor and detailed heads:—

Revenue Receipts;

Receipts and recoveries on Capital Account;

CHAP. 2.] CLASSIFIED ABSTRACTS AND SUMMARIES OF PUBLIC [26-27  
WORKS AND FOREST TRANSACTIONS.

- (2) refunds of Revenue, classified under major, minor, and detailed heads ;
- (3) other expenditure transactions, classified under major and minor heads, and such other heads of account as are declared to be units of appropriation, or are distinct suspense heads ;
- (4) debt head (including remittance) transactions, classified under major and minor heads and sub-divisions of minor heads.

Other details may be recorded either in the Classified Abstract or in the Subsidiary Summaries maintained in the Works Audit Department known as Works Audit Summaries, provided that these details are recorded in some account and are not dispensed with altogether. It is permissible to utilise as summaries any of the broadsheets maintained in the audit sections. The object of these summaries is to make up any deficiency in the Classified Abstract and to facilitate the preparation of the statements required for the Finance Accounts and the Combined Finance and Revenue Accounts of the Central and Provincial Governments (see Chapter 21) as well as of any *pro forma* annual accounts (see Appendices 2 and 3).

### Works Audit Summaries.

26. In respect of details excluded from the Classified Abstract, it should not ordinarily be necessary to prepare every month a complete provincial summary of the transactions of all divisions of the circle of account ; where such a summary is necessary oftener than three or four times in the year, it will usually be found more convenient to record the details in the Classified Abstract. Divisional summaries may, however, be prepared monthly or as often in the year as may be necessary for the purpose either of furnishing any statistical information required by Government or of facilitating the preparation of the provincial summaries. At the close of the year, it is essential that the total of the transactions of the year, for the entire circle of account, under each head excluded from the Classified Abstract, should be worked out through the Works Audit Summaries.

27. The summaries prescribed in the preceding Article should be prepared as indicated below :—

- (a) in respect of transactions of the classes enumerated below—  
from the audited Divisional Schedules pertaining thereto  
(see Chapter 4 of Volume III of this Code)—

Revenue and other receipts .  
Suspense Accounts ;  
Deposits ;  
Takavi Works Advances  
Refunds of Revenue ;

**28-29] CLASSIFIED ABSTRACTS AND SUMMARIES OF PUBLIC [CHAP. 2.  
WORKS AND FOREST TRANSACTIONS.**

- (b) in respect of other transactions (including works expenditure included in the accounts of Deposits and Takavi Works Advances) from the Works Audit Registers prescribed by the Auditor General, which show all the necessary totals including those for detailed heads of expenditure subordinate to each unit of appropriation.

28. The forms of the summaries may be prescribed by the Accountant General according to local requirements, separate summaries being prepared in respect of Central Works carried out by the Provincial Public Works Department. In respect of revenue and expenditure transactions connected with works of the Departments of the Central Government named below, the execution of which is entrusted to the Public Works Department as a standing arrangement, and for which the Accountant General acts as the sub-Account Officer of another civil Account Officer or of a non-civil Account Officer, suitable summaries may be maintained or compiled, whenever necessary, for furnishing such accounts or statistical information as may be required by the latter Account Officers or other authorities.

Military Engineer Services ;  
Royal Air Force ;  
Railway Department ;  
Posts and Telegraphs Department ;  
Archaeological Department.

In writing up the summaries, the arrangement of the prescribed major, minor and detailed heads should be observed strictly; and, as far as possible, the results brought out should be reconciled with the corresponding figures in the relevant Classified Abstract, the responsibility for this agreement being placed on a member of the superintending staff.

**Treasury Audit Summaries of Public Works transactions.**

29. Revenue and expenditure transactions of the Public Works Department which are brought to account direct on the books of the Accountant General will not enter the Monthly Accounts of Divisional Officers and will, therefore, be excluded from the Works Audit Registers as well as the summaries of the Works Audit Department. These transactions should ordinarily be entered in the Departmental Classified Abstract in full detail, but if the Accountant General finds it more convenient, the details below the units of appropriation may be excluded from the Departmental Classified Abstract, in respect of expenditure transactions, provided that suitable summaries are maintained in the Departmental Audit Sections in respect of the excluded details. Subsidiary registers will, in any case, be necessary to summarise, in detail, the receipts relating to projects for which separate revenue accounts have to be maintained (*vide* paragraph 8 of Appendix 3).

### Consolidated Abstract.

30. The next process shall be the preparation of the Consolidated Abstract of the Provincial Public Works transactions as brought to account in the monthly Classified Abstracts. The Consolidated Abstract shall be in the same form as the Consolidated Abstract for other Departments (*vide* Article 17) and the transactions brought to account in the Classified Abstract of the treasury payments of the Public Works Department shall also be incorporated in this Consolidated Abstract. The figures in the Classified Abstract of Central Public Works transactions shall be taken to the Consolidated Abstract relating to Central Departments.

### Classified Abstracts of Forest transactions.

31. The transactions of the month shown in the Divisional Accounts should be posted in a Classified Abstract for each Forest Circle. The transactions accounted for by the Forest Officers under the heads "Book Transfers—Central" and "Book Transfers—Government of the Province of—" should be shown by the Accountant General in the Classified Abstract under the heads "Adjusting Account between Central and Provincial Governments" and "Inter-Provincial Suspense Accounts" respectively. The Classified Abstract should contain columns in which can be exhibited the transactions of each Forest division in each month and also separate columns for the exhibition of monthly progressive totals of the Circle. It should open with the cash balance of each division as brought forward from the previous month's account, and the resulting balance should be proved by comparison with the total of the cash balances as certified in the Cash Accounts of the several divisions.

1. The provisions of Article 15 apply *mutatis mutandis* in the case of Classified Abstracts of Forest transactions.

32. The accounts of the month being thus proved, the Classified Abstract should be utilised as the basis of the Consolidated Abstract which should be compiled through a separate classified abstract in which the total provincial figure under each head shall be worked out. The Accountant General will lay down the detailed procedure for the compilation of, and the extent of the details to be recorded in, the Consolidated Abstract.

33. The accounts of Forest Officers' transactions should be incorporated in the accounts of the month to which they relate, and no departure from this rule should be permitted in respect of the accounts of any division except in unavoidable circumstances, such as very late receipt of the Divisional Officer's Cash Account.



## CHAPTER 3.—COMPILATION OF PRE-AUDIT PAYMENTS.

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## Introductory.

34. Claims of Civil Departments and of the Public Works Department in respect of other than works expenditure at some Provincial Capitals are submitted to the Civil Accountant General for pre-audit and are paid either in cash or by an order upon the Bank. The detailed procedure for dealing with such claims will be such as may be prescribed by the Auditor General elsewhere. The rules in this Chapter prescribe the procedure for accounting for such payments and shall apply primarily to the Civil Account Offices at Calcutta and Bombay. They may also be followed in other Civil Account Offices, where the system of pre-audit is in force, as far as circumstances permit, but option is allowed specially to these latter offices in regard to the method of preparing and proving the abstract of pre-audit payments; that is to say, the postings in the abstract may be made and proved at longer intervals, provided that these operations are carried out not less frequently than in the case of a Departmental Classified Abstract, namely, twice a month.

NOTE.—The Accountant General, Madras, has been authorised to modify the procedure prescribed in Articles 37 to 40 so as to adapt it to the arrangement under which the compilation of departmental classified accounts relating to pre-audit payments is centralised in one section of his office.

## Cheque and Cash Payments by the Pre-audit Pay Department.

35. The cheques issued by the Pre-audit Pay Department should be classified as Central or Provincial according as they are issued in respect of Central or Provincial payments. Payments made in cash by that Department on account of the Central and Provincial Governments should be met from the permanent advance held by the Accountant General for making pre-audit payments. This advance should be classified as Central and recouped by drawing Central pre-audit cheques, adjustments being made periodically between Central and Provincial Governments in respect of provincial payments met from the advance.

NOTE.—At the discretion of the Accountants General provincial payments made from the permanent advance may be adjusted at the end of each working day by the drawing of a provincial pre-audit cheque for the total amount of such payments, the cheque being "crossed" and made payable invariably by transfer credit to the Central Government under the head "Pre-audit Cheques".

### Receipt of vouchers.

36. At the close of each day, all bills paid by the Pre-audit Pay Department should be sent by it to the section preparing the Debt Head Classified Abstract of Pre-audit Pay Department with separate memoranda in Form 4 for payments by cheque and those made in cash, each showing the aggregate amount of the payments in words and figures. The memoranda for Central payments should be separate from those for Provincial payments. On receipt of the vouchers with the memoranda the total of the payments should be checked at once in the following manner. The vouchers as they are received should be sorted by departments, and the payments entered by carbon process in duplicate in the several departmental schedules of pre-audit payments (Form 5), the vouchers paid by cheque and those paid in cash being entered in separate parts and the total amounts brought together at the end of the day as shown in the form. The total net payment in these schedules should then be entered in a daily cash memorandum (Form 6) and the grand total struck. When found correct, the memorandum in Form 4 should be signed as "agreed" by a responsible officer and returned to the Pre-audit Pay Department as an acknowledgment for the vouchers received.

### Debt Head Classified Abstract.

37. After the day's payments have been examined as prescribed in the preceding Article, the total gross payments of the day, as worked out in the several schedules (Form 5), should be posted in the Debt Head Classified Abstract of Pre-audit Pay Department (Form 7) under the departmental suspense heads concerned, the Abstract for Central transactions being kept separate from that relating to Provincial transactions. The recoveries and receipts shown in the schedules should be entered under the appropriate debt, remittance and suspense heads at the bottom of the Abstract, the total deductions relating to each head being posted against it. The postings should then be proved by agreeing the *net* payments with the total shown in the daily cash memorandum (Form 6).

In the case of deductions from Provincial bills creditable to the Central Government, the total amount of such deductions shall be shown under the head "Adjusting Account between Central and Provincial Governments" in the Provincial Classified Abstract, the corresponding adjustment against the Central Government under the heads "Adjusting Account between Central and Provincial Governments" and the relevant Departmental Adjusting Account head or other head concerned being shown in the Debt Head Classified Abstract for Central receipts. This procedure shall apply *mutatis mutandis* to deductions from Central bills creditable to the Provincial Government.

### Transfer of schedules and vouchers to Departmental audit sections.

38. The Schedule of payments relating to each department should be totalled, and the upper sheets sent to the section concerned with the

vouchers appertaining to them at such convenient intervals as may be determined by the Accountant General; but they must not be sent less frequently than twice a month. Simultaneously, memoranda of credits should be prepared from the schedules and sent to the departmental and other sections concerned for incorporation in their Classified Abstracts of receipts.

#### **Closing of Debt Head Classified Abstract.**

39. At the end of the month, all the columns of the Debt Head Classified Abstract should be totalled and the amount of pre-audit cheques issued added to the receipt side of the abstract. In cases where the cash payments on account of Provincial are met from the fixed imprest for Central payments subject to adjustment through the Clearing Accounts Section of the Bank, an entry shall be made on the receipt side of the Provincial Abstract under the head "Adjusting Account between Central and Provincial Governments" of an amount equivalent to that met from the Central imprest. When this is done, the grand total of receipts will be equal to the grand total of payments, and the Abstract thus completed and proved shall be made over to the Book Section for posting in the Detail Book.

#### **Treatment of schedules and vouchers in the Departmental audit sections.**

40. On receipt of the vouchers, schedules, and the memoranda of credits in the Departmental and other sections concerned they shall be posted in the departmental abstracts in the same way as if they had been received with the accounts from a treasury.

## CHAPTER 4.—BANK SHEET.

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**Bank Account.**

41. At the headquarters of some Provincial Governments, *e.g.*, Madras, Bombay and Calcutta, the Accountant General is in charge of the operations upon the accounts of the Central and Provincial Governments with the Bank, and the Bank renders to the Accountant General two separate daily accounts of moneys received and payments, including payments on pre-audit cheques, made by it on behalf of Government, one for the transactions of the Central Government and the other for Provincial transactions including transactions on behalf of other Provincial Governments.

**Daily Sheet.**

42. From the Bank is received each day in respect of Central and Provincial Governments—

- (1) a register of daily receipts and payments, which should be agreed with the Daily Account, *vide* clause (2) below and returned to the Bank after the Accountant General or any Gazetted Officer authorised by him in this behalf has initialled the entries in token of verification ;
- (2) an account of the receipts and payments, entered generally (as far as the Bank can conveniently do so) in accordance with the classification adopted in the Government accounts ;
- (3) schedules giving further details of items entered in the accounts under heads which require special treatment in the Account Office (*e.g.*, Accountant General's cheques, bills, Defence Services receipts, interest payments, etc.) ; and
- (4) vouchers supporting the receipts and payments.

**Accounting.**

43. The procedure prescribed in Chapter 3 for dealing with pre-audit payment vouchers should apply *mutatis mutandis* in the case of vouchers and schedules received from the Bank.

44. The items in the Daily Accounts, after being verified against the vouchers and schedules, should be posted in separate daily abstracts for Central and Provincial transactions in such form as shall provide for the totalling of the daily entries under each head so that they shall

Monthly Debt Head Classified Abstracts for the month for Central and Provincial transactions respectively.

45. The net difference between the credits and debits in the Daily Account should be posted into the Register of Reserve Bank Deposits (Central or Provincial, as the case may be) in Form 8. At the close of the month, the difference between the totals of the two money columns should be carried into the Monthly Debt Head Abstract, the head "Reserve Bank Deposits—Headquarters—Central|Provincial" being credited or debited as the case may be.



accounts. The charges shown in these accounts shall be adjusted by the Account Office under the prescribed heads subordinate to the head "III—Corporation Tax" and "IV—Taxes on Income other than Corporation Tax" by *per contra* credit to the head "Cheques and Bills—Departmental Cheques—Income Tax Officers" under "Section P—Deposits and Advances—Part IV—Suspense". The credit under the latter head will be cleared when adjustment is made under it of the debits appearing in the treasury accounts on account of cheques paid.

The amount of money orders which are returned by the Post Office as undelivered will also be shown by the Income Tax Officer in his monthly account duly classified and the Account Officer will take these credits under the appropriate sub-head under the minor head "Deduct—Refunds" by *per contra* debit to the head "S—Remittances—Miscellaneous Remittances—Income Tax Remittances".

Account Officers should maintain broadsheets in a suitable form so that the final adjustment of the outstandings under the heads "Cheques and Bills—Departmental Cheques—Income Tax Officers" and "S—Remittances—Miscellaneous Remittances—Income Tax Remittances" may be watched.

47. Where Central and Provincial Departmental officers submit separate subsidiary accounts for Provincial and Central transactions respectively the differences between receipts and payments in such accounts should not be shown as balances, but should be taken under the head "Adjusting Account between Central and Provincial Governments". These subsidiary accounts should eventually be incorporated in the relevant Departmental Classified Abstracts, the transactions being passed through the appropriate Departmental Adjusting Account head in the Central or Provincial section of the Accounts, as the case may be. In cases where no separate subsidiary Accounts are submitted by Departmental officers, the Accountant General may lay down the detailed procedure whereby Central transactions appearing in Provincial Departmental Accounts and *vice versa* shall be incorporated in the relevant Central or Provincial Classified Abstract.

### Balances.

48. The balances of departmental accounts should not be shown as cash balance, but an entry should be made upon the receipt side of "Balance diminished, Rs. 00", or upon the charge side of "Balance increased, Rs. 00", so that the total of the receipt side may be equal to the total of the charge side. These figures should be credited or debited under the debt head "Departmental Accounts", except in the case of small Coin Dépôt balances which should go to the head "small Coin Dépôt Balances". The calculation of "Balance diminished" or "Balance increased" should be recorded upon the account itself.

### Small Coin Dépôts.

49. The accounts of small Coin dépôts and sub-dépôts as received should be examined and then pasted in a file, so arranged that the accounts of the same dépôt or sub-dépôt may be found together. The Accountant General should prepare from these accounts one general Classified Abstract of the dépôts in his province in Form 9, and should include in his monthly Cash Balance Report relating to the Central Government a memorandum showing the balances of the several kinds of small silver, nickel, and bronze and copper coins in each dépôt or

sub-depôt. The Classified Abstract should be posted under the following heads :—

Small Coin Dépôt Remittance.—(Coins remitted within the same Province).

Mint Remittances.—(Coins remitted to or from Mint; this head will appear in the accounts of the Accountants General, Bengal and Bombay only).

Foreign Remittances.—(Coins remitted to or from another Province).

Small Coin Dépôt Balances.—(Small Silver coin balance decreased or increased, Nickel coin balance decreased or increased, Bronze and Copper coin balance decreased or increased).

NOTE.—Small Coin Dépôt remittances which are in transit at the end of a month should not be adjusted in the accounts in the manner prescribed in Article 53 for other local remittances in transit, but should be left outstanding under the head "Small Coin Dépôt Remittances".



## CHAPTER 6.—STATEMENT OF DISBURSERS' ACCOUNTS.

## Posting the Statement—

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## Posting the Statement.

*Treasury and Departmental Accounts.*

50. The last stage before handing over the Cash Account and the List of Payments of a treasury to the Book Department should be the posting of the balances and the totals in the Statement of Disbursers' Accounts. This statement should be maintained in Form 10 separately for Central and Provincial transactions. Each district auditor, as he completes his examination of a treasury account, should post in the Central or Provincial Statement, as the case may be, the entries of Central and Provincial transactions relating to the treasury, the figures being taken from the Closing Abstract appended to the Cash Accounts.

NOTE.—The term "district auditor" used in this Article is the designation of the clerk in a Civil Account Office who is responsible for the adjustment of the entire treasury accounts of a district.

51. Similarly each auditor, as he completes his Departmental and Debt Head Abstracts, should post in the relevant Statement of Disbursers' Accounts the total receipts and payments which must be equal, from the receipts and payments Abstracts respectively. If the number of departmental abstracts in an account circle is large, a separate sheet in Form 10 may be maintained for the departmental abstracts alone and the totals from this sheet may be posted into the main form.

52. The entries in the Statements of Disbursers' Accounts should be made in the same order as is observed in the Cash Balance Report. The Bank Account should come first, and after it the district accounts, the Departmental Adjusting Accounts, and the various departmental accounts in detail; but, as the Bank Account, the Departmental Adjusting Account and the various departmental accounts have no balances, the only columns to be filled is against them will be the receipts and disbursements columns, the entries in which will be equal.

*Local Remittances in Transit.*

53. Next in order to the departmental accounts should come the head "Remittances in Transit—Local", which, being a sub-head of "V.—Cash Balance", functions like a disburser or officer holding a portion of the Government balances. Its opening balance will be the amount of local remittances in transit at the beginning of the month,

and its closing balance that outstanding at the end of it ; and these amounts taken from the Remittance Check Register maintained separately in a prescribed form should be posted accordingly. The entire amount of the opening balance should then be posted under disbursements, and that of the closing balance under receipts (care being taken that the amounts entered here as receipts and disbursements are also posted into the Detail Books as receipts and disbursements, respectively, under the head "Remittances in Transit—Local").

*Inward Settlement Account and Exchange Account Abstracts.*

54. The totals from the Abstracts of Inward Settlement Accounts should then be posted in the relevant statement. The totals in the Exchange Account Abstracts should be entered in the Central Statement only

*Completion in the Book Department.*

55. The Statements of Disbursers' Accounts must be completed in the Book Department by the entry in them of the amounts which pass into the Detail Books through the Combined Transfer Ledger and Abstract. An abstract, in the following form, of the entries in that Abstract must be drawn up at foot of that document :—

Debits			Nature of heads.	Credits.		
A Deduction from Receipts	B Additions to Disbursements			C Additions to Receipts.	D Deductions from Disbursements	
Rs.   A. P.	Rs.   A. P.			Rs.   A. P.	Rs.   A. P.	
323   0   0	..	Revenue Heads . . .		134   0   0	..	
..	1,247   0   0	Service charges . . .		..	721   0   0	
..	1,117   0   0	Debt and other heads . .		1,332   0   0	..	
323   0   0	2,364   0   0	Total .		1,966   0   0	721   0   0	
	2,687   0   0	Total Debits and Credits .			2,687   0   0	

Column C diminished by Column A . . . . . 1,643

Column B diminished by Column D . . . . . 1,643

The figures are inserted to show how the calculations should be made. Those in the first three lines should be taken, by totalling, from the Combined Transfer Ledger and Abstract ; the fifth line will be found, on each side, by adding the pair of figures in the fourth line, and must

be agreed, before going further, with the totals of the Combined Transfer Ledger and Abstract ; the figures in the sixth and seventh lines will be brought out, by subtraction, from the fourth.

The figures in the last two lines (which will always be equal), should then be posted in the Statement of Disbursers' Accounts against the head " Transfers ".

56. Lastly, the balances under the head " Reserve Bank Deposits—Provincial " should be entered in the Provincial Statement, the debit or credit balances under this head being entered in the column " Receipts " or " Disbursements ", as the case may be, and the closing balance of the previous month being entered in the column opening balance. Care should be taken to enter in the Detail Book against the head " Reserve Bank Deposits " under Receipts or Payments, as the case may be, the amounts shown in the Statement of Disbursers' Accounts under this head. The transactions relating to " Reserve Bank Deposits—Central " will be shown in the Statement of Disbursers' Accounts prepared by the Accountant General, Central Revenues, and not in the Statement of Provincial Accountants General.

### Check of Totals.

57. The form thus prepared will bring together the aggregates of the month's receipts and payments with the opening and closing balances of all officers rendering accounts to the Accountant General, and so furnish an effective check on the grand totals of the several Consolidated Abstracts as made out in the Abstract of Major Head Totals prescribed in Article 241. The latter shows the amounts received and paid *on all accounts*, the Statement of Disbursers' Accounts the amounts received and paid by all *Accountants*. The grand totals of receipts and payments in both should therefore be equal.

CHAPTER 7.—GENERAL RULES AND PROCEDURE APPLICABLE TO EXCHANGE ACCOUNTS.

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Introductory.

52. The several kinds of accounts through which transactions arising in one account circle will be passed on to another account circle for adjustment are.—

- (1) Exchange Accounts;
- (2) Central Adjusting Account; and
- (3) Accounts of Inter-Government Adjustments consisting of the Account of Inter-Provincial Suspense and so far as the Accountant General, Central Revenues, the Accountant General, Madras, in respect of Coorg Accounts and the Chief Auditor, Indian Stores Department, are concerned, the Adjusting Account between Central and Provincial Governments as well as accounts between Railways and the Central and Provincial Governments. These accounts are otherwise known as Settlement Accounts.

The general rules and procedure applicable to Exchange Accounts are set out in this Chapter.

The Account Current between England and India is also to be regarded as of the nature of an Exchange Account, but the rules and procedure applicable to it are set out separately in Chapter 16. The rules and procedure relating to the other two classes of accounts mentioned above are contained in Chapters 8, 13 and 15.

Nature and Scope of Exchange Accounts.

59. The Exchange Accounts procedure with its system of original and responding debits and credits shall be operative only within the sphere of the accounts of the Central Government and shall be utilised for the settlement of transactions between different central account circles, namely, Central (Civil), Defence and Posts and Telegraphs.

60. Exchange Accounts shall comprise not only accounts between account circles which exchange accounts direct with each other but also accounts between account circles which exchange their accounts through another account circle with which both parties are in direct account.

✓ 61. An Exchange Account should purport to be an extract from the books of the Account Officer who despatches it and to show the amounts he has passed to the debit or credit of the other party to the account with any necessary explanation of the credits and with documents supporting the debits.

62. The routine of an Exchange Account shall be as follows: A, in his accounts, debits a certain charge to "Exchange Account between A and B" and will send an extract from his accounts, including this charge, to B; B, accepting the charge, will debit it to its proper head by credit to "Exchange Account between A and B"; and send an account, including this credit to A; no further entries in account will be required to complete the transaction. But if A, after debiting B, discovers before the accounts for the year are closed that the charge should be debited elsewhere, he will in his next account, debit the proper account by *minus* debit to "Exchange Account between A and B", thus cancelling the original debit raised by him. It may happen that B may credit A in the same month in which A debits B. In this case the two original entries will answer each other, and no further adjustment will be required.

NOTE 1.—An Exchange Account being an extract from books which are posted monthly can only be sent monthly and supplementary statements of omitted credits or debits are impossible, errors, if any, necessitate debits or credits to other heads, and so, must be corrected in the accounts of other months. The Exchange Account for March will be an exception; the March Preliminary accounts will report the effect of all transactions known up to date of completion of the preliminary Consolidated Abstract, whereas the final account for March will show the effect of all transactions which are afterwards brought into the same year's accounts and, will especially include the responses to the preliminary inward accounts.

NOTE 2.—Erroneous debits or credits adjusted in the accounts of a previous year should be written back by fresh credits or debits and not by *minus* debits or *minus* credits.

NOTE 3.—The total debits and credits in an Exchange Account must tally with the corresponding entries in the Consolidated Abstract and the Ledger. No differences should on any account be allowed and if any occur they should be investigated and reconciled.

63. The following is a list of authorised Exchange Accounts:—

Exchange Accounts between	Civil and Civil	Each Civil Accountant General with each other Civil Accountant General.
Ditto	Civil and Posts and Telegraphs.	As detailed in the Annexure to Chapter 14.
Ditto	Civil and Defence Services	Each Civil Accountant General with each Defence Account Officer.
Ditto	Defence Account Officers	Each Defence Account Officer with each other Defence Account Officer.
Ditto	Posts and Telegraphs and Defence Services.	As detailed in the Annexure to Chapter 14.

64. The heading or name of each Exchange Account is fixed and shall remain the same whether it appears on the books of one party to the account or on those of the other party; thus the account which is exchanged between the Accountant General, Central Revenues, and the Accountant General, Bombay, shall be called "Exchanged Accounts between Central Revenues and Bombay" and never "Exchange Accounts between Bombay and Central Revenues"; the Central Revenues side shall be the first side of the account and the Bombay side the second side.

65. The instructions contained in Chapter 10 regarding the form and treatment of Exchange Accounts shall apply generally to the treatment of all Exchange Accounts; special rules applicable in any case shall be such as are given in the special chapter relating to the Exchange Accounts concerned.

66. As a general rule no item of receipt or payment should appear in an Exchange Account when no change in incidence is involved. Thus, if interest on Debt of the Central Government is paid in any province, the payment will be adjusted finally in the Central section of the books of the Provincial Accountant General. Except in the cases noted, below, all transactions pertaining to the Central Government should be adjusted in the Central section of the books of the Accountant General in whose circle they are received or paid.

- (i) Transactions pertaining to Defence Services (including Military Engineer Services and the Royal Indian Navy) and Posts and Telegraphs Department, should be passed on for adjustment to the Account Officers of those departments.
- (ii) The transactions mention below, which are required to be brought together in a single account for the whole of India, should be passed on for adjustment through the Exchange Account to the Account Officer named against each :
  - (a) transactions referred to in Article 148—to the Accountant General, Central Revenues;
  - (b) receipts on account of Baragora salt, transactions relating to the Security Printing Press, Nasik, the Currency Note Press, Nasik, the Imperial Meteorological Department, the Mint (Bombay) and refunds made on the authority of refund orders issued by the Collector of Customs, Bombay, on account of Indian import duties on trade goods transmitted to Kashmir and Foreign territories—to the Accountant General, Bombay;
  - (c) refunds made on the authority of refund orders issued by the Collector of Customs, Karachi, on account of Indian import duties on trade goods transmitted to Kashmir and Foreign territories—to the Comptroller, Sind;

- (d) transactions on account of the Survey of India, the Geological Survey, the Botanical Survey, the Mines Department, and the Mint (Calcutta)—to the Accountant General, Bengal ;
- (e) expenditure incurred by the Commissioner of Central Excises and Salt, Northern India—to the Chief Auditor, Indian Stores Department ;
- (f) receipts on account of Excise duty on motor spirit and kerosene produced in Assam and refunds of such receipts made by the Collector of Customs, Calcutta—to the Comptroller, Assam ;
- (g) transactions relating to the Opium Department—to the Accountant General, United Provinces ;
- (h) payment of the outturn certificate of the Bullion value of cut coins remitted by Railway companies to the Mint will be debited by the disbursing Accountant General in his Exchange Account with Accountant General, Bengal, or the Accountant General, Bombay, according as the certificate is issued by the Mint Master, Calcutta or Bombay ;
- (i) the transactions of the Income-tax Department appearing in the treasury accounts in the North-West Frontier Province and in the Delhi Province including the entire receipts on account of income-tax and super-tax receipts which are under the control of the Income-tax Officer, Salary Circle, Delhi, should be passed on to the Accountants General, Bihar and Bombay, respectively. relating to Orissa and Sind should be passed on to the Accountants General, Bihar and Bombay, respectively. Receipts in Baluchistan on account of deductions from salaries shall be included in the books of the Accountant General, Punjab, while other receipts shall be booked by the Accountant General, Bombay.

67. The entries made in an Exchange Account will either be original entries or responding entries. An original entry is one in connection with which cash is either received or paid or for which a transfer adjustment is made for stores or labour supplied; it may also be a write-back. A responding entry is a response to an original entry and may also be a write-back.

68. A responding debit or credit should not, ordinarily, appear in Exchange Accounts, in anticipation of the original credit or debit in the accounts of the other party. But any two Accounts Officers may arrange in respect of any particular class of transactions, to afford credit in advance of the debit or *vice versa*, care being taken to prevent double adjustments.

NOTE 1.—An Account Officer to whom an advance made to a Government servant in another circle is debited through Exchange Account may, if he receives intimation of the advance earlier, take it to the relevant head and afford anticipatory credit to Exchange Account.

NOTE 2.—In respect of receipts on account of Baragora salt, a monthly schedule showing the details of receipts should be sent to the Accountant General, Bombay, in anticipation of the Exchange Accounts, on the 10th of the month following that to which it relates. On receipt of these schedules, the Accountant General, Bombay, should adjust the receipts as salt revenue in the accounts of the month to which they relate by debit to the Provincial Accountants General concerned in anticipation of the receipt of their Exchange Accounts. The Accountant General, Bombay, will also furnish the Chief Account Officer or Customs, Salt and Opium, Bombay, with a consolidated monthly statement showing in detail all the receipts on account of Baragora salt brought to credit in his books during the month.

This procedure will also be followed *mutatis mutandis* in the case of refunds of import duties mentioned in items (b) and (c) of clause (ii) of Article 66.

NOTE 3.—In respect of receipts on account of excise duty on motor spirit and kerosene produced in Assam and refunds of such duty, a monthly schedule showing their details should be sent to the Comptroller, Assam, in anticipation of the Exchange Accounts, on the 10th of the month following that to which it relates. On receipt of these schedules, the Comptroller, Assam, should adjust the receipts and refunds under "II—Central Excise Duties" in the accounts of the month to which they relate by debit to the Provincial Accountants General concerned in anticipation of the receipt of their Exchange Accounts.

69. Subject to the exceptions mentioned below and to any other exceptions which may be authorised by the Auditor General, *not* payments only shall be entered in the account passed on to the other party to the Exchange Account.

- (i) In the case of deductions on account of Postal Life Insurance Fund, the Ir C. S. Family Pension Fund, the Superior Services (India) Family Pension Fund, the Indian Military Service Family Pension Fund, the Indian Military Widows' and Orphans' Fund, rent of public buildings (including electric installations, water supply, etc.), from the pay, establishment and pension bills which are to be passed on to another account circle for adjustment, to Civil Accountant General in whose circle the bills are paid should credit the deductions to the relevant head and pass on the gross amount of the bills to the other party to the account.
- (ii) In cases, where the entire amount of a bill for leave salary is debitable to the Defence Department, the gross amount should be passed on to the nearest Defence Account Officer, any recoveries on account of deductions other than income-tax being adjusted in the books of the paying Account Officer, or where under any rule or order, such credits are adjustable on the books of a different Account Officer passed on to the Account Officer concerned.

### Vouchers accompanying Exchange Accounts.

70. When a charge is paid in one account circle and is passed on through the Exchange Accounts to be adjusted in another circle, the Account Officer of the paying circle shall be responsible for obtaining a voucher which is correct in point of form, and which sets forth the charge with sufficient detail and clearness and also for the arithmetical correctness of the calculations in the bill. Unless it is expressly



provided otherwise, vouchers must be forwarded to the adjusting Account Officer in support of the debits in the Exchange Accounts. It is not necessary for the Account Officer finally adjusting the charge to check the arithmetical calculations of the vouchers.

71. Cheques issued by Disbursing and Account Officers of the Defence Department, should after audit be passed on to the Military Accounts Department in support of the debits in the Exchange Accounts. Cheques issued on civil treasuries by other officers not rendering accounts to the Civil Accountants General will not be passed on in support of the debits in the Exchange Accounts but will be retained by the Civil Accountants General for audit and final custody. The treasury schedules of these cheques should be compared carefully with the cheques before the schedules are passed on with the Exchange Accounts.

72. The adjusting Account Officer should not reject an item because the voucher is not in order or is wanting; it should be accepted and adjusted but placed under objection. The chief question for the adjusting officer to decide should be whether the entry properly belongs to the accounts kept in his office and if on the face of the account he cannot say that the item is not adjustable on his books he should accept it and adjust it against the proper service head; though if it be imperfectly vouched or described, or seem rather to belong to another account circle, he should enter it in the outgoing objection statement or, if necessary, address the disbursing officer direct.

### ✓ Inter-departmental Adjustments.

73 In the case of services rendered or stores supplied by one Department of the Central Government to another for which adjustment in accounts is permitted, the serving department should take credit in its accounts by debit to the department served. The debit should at once be accepted in the accounts of the latter and adjusted to the proper head of account. As an exception to this rule, original credits should be afforded in respect of the cost of maps issued by the map offices, and supplies made by the Central Research Institute, Kasauli, to departments of the Central Government.

74 The cost of stationery supplied to and printing work done for the paying departments of the Central Government, such as Posts and Telegraphs and Defence Departments, etc., by the Central Stationery Office and the several presses of the Central Government should be debited to the several departments by the Civil Accountant General concerned, through the monthly Exchange Accounts with the respective Account Officers. If the monthly debits raised by the Civil Accountant General in his Exchange Accounts are based on approximate figures only, supplementary debits may be raised by him annually, before the accounts are finally closed, against the several Departments for the adjustment of any differences between the actual charges for the whole year and the approximate charges included in the monthly Exchange Accounts. Any adjustments which remain outstanding even after the close of March Final accounts should be carried out in the accounts of the following year.

75. The vouchers for charges for stationery supplied from the Central Stationery Stores to paying departments of the Central Government will be sent by the Central Stationery Stores direct to the Account Officers concerned and the numbers and dates of the forwarding letters should be quoted against the items or debits appearing in the Exchange Accounts in respect of them. No vouchers will, however, be sent in support of debits for the cost of printing work (including the cost of stationery used in printing) raised in the Exchange Accounts.

#### **Transactions with Indian States and Foreign Governments.**

76. If an Account Officer in whose circle a transaction on behalf of an Indian State arises is not in account with the State, he should pass on the transaction through the Exchange Account to the Account Officer who has been nominated for settling accounts with that State—*vide* Annexure to Chapter 9. This procedure shall apply *mutatis mutandis* to transactions with Foreign Governments.

#### **Settlement Account transactions wrongly included in Exchange Accounts.**

77. If a civil Exchange Account received by a Provincial Accountant General contains an item which should have been passed on to him through the Inward Settlement Account, it will not be necessary to ask the originating Account Officer to write it back and to pass it on through the correct account. Such an item should be adjusted by the Accountant General receiving the account to the proper head, necessary adjustments between Central and Provincial balances being effected by him in the usual manner.

#### **Cash Remittances between Account Circles.**

78. Remittances of cash between places which are situated within the jurisdiction of different account circles, other than currency remittances, shall not be adjusted through the Exchange Accounts. In respect of such remittances the Account Officers at both ends should operate on the head "Foreign Remittances", and the adjustment under this head should be watched centrally by the Accountant General, Central Revenues.

#### **Watching of Adjustments.**

79. Both Account Officers, between whom an account is exchanged, shall be equally responsible for the clearance of each item passing through it and both should keep a watch over the progress of adjustment on the plan prescribed in Articles 144 to 146. Objections should be intimated by one party to the other through Objection Statements—*vide* Article 142.

#### **Exchange Account for March.**

80. Every effort should be made to clear the Exchange Account items within the year of account. The Objection Statements relating

to the preliminary accounts of March must be despatched promptly after receipt of accounts and the objections must be as promptly answered; any new items which may come to light should be made the subject of correspondence; but no Accountant General should make an adjusting entry on account of an item mentioned in correspondence, in anticipation of its appearance in an Exchange Account, unless the other officer states distinctly that it will appear in his account.

### Exchange Account for March Final and Supplementary.

81. The final Exchange Account for March need not detail the items of the preliminary account, but must open with its gross debit and gross credit. This Exchange Account should include responding entries only and no original entries should appear except with the consent of the other party to the Account.

Any corrections or adjustments found necessary after the despatch of the March Final Exchange Account may, if the other party to the account agrees, be communicated by means of a Supplementary Exchange Account.

### Due Dates.

82. The dates of despatch of Exchange Accounts by the Civil, Posts and Telegraphs and Defence Account Officers shall be as given in the following statement:—

Name of the Account Officer despatching the account.	Due date for accounts from April to February	Due date for accounts for March preliminary.	Due date for accounts for March Final.	Remarks.
Civil Account Officers other than Accountant General, Central Revenues.	25th of the next month for account with the Accountant General, Central Revenues except in the case of the Chief Auditor, Indian Stores Department, who sends out the account on the last day of the next month; last day of the next month for account with Posts and Telegraphs Account Officers and 3rd of the second month for other Exchange Account.	25th April for account with the Accountant General, Central Revenues; except in the case of the Chief Auditor, Indian Stores Department, who sends out the account on the last day of the month; 30th April for account with Defence and Posts and Telegraphs Account Officers and 3rd May for other accounts.	15th June.	

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Name of the Account Officer despatching the account.	Due date for accounts from April to February.	Due date for accounts for March preliminary.	Due date for accounts for March Final.	Remarks.
Accountant General, Central Revenues.	18th of the second month.	18th May.	22nd June.	
Posts & Telegraphs Account Officers.	Last day of the next month.	30th April.	15th June; 20th June in the case of the Exchange Account of the Deputy Accountant General, Posts and Telegraphs, Delhi, with the Accountant General, Central Revenues	
Defence Account Officers other than Controller of Naval Accounts.	5th of the second month.	5th May.	1st July.	
Controller of Naval Accounts	25th of the next month.	25th April.		

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## Introductory.

83. The general outline of the procedure connected with the settlement of transactions between a Provincial Government and the Central Government and between one Provincial Government and another is set forth in Chapter 2 of Volume I of this Code. The method by which transactions between Governments should be settled through the adjustment of their balance with the Bank, and the detailed accounting procedure relating to such settlement are described in this Chapter.

## Transactions between Central and Provincial Governments.

84. Save as otherwise provided in respect of any particular classes of transactions (as, for instance, in Articles 92 to 97), all transactions adjustable between the Central and Provincial Governments shall be initially brought to account in the Central and Provincial accounts under the major head "Adjusting Account between Central and Provincial Governments". Ordinarily, for each debit or credit under this head in the Provincial Section of an Accountant General's books there

shall be a corresponding credit or debit under the same head in the Central Section and *vice versâ*. See also Rule 2 to Article 89.

NOTE 1.—An original credit or debit appearing under the head "Adjusting Account between Central and Provincial Governments" in the accounts of a Government will denote the amount payable by or to that Government to or by the other Government.

NOTE 2.—This Article does not apply to transactions with Railways for which a special procedure has been prescribed. See Chapter 13.

85. Transactions originating in the accounts of a Central Treasury or of a Central Departmental Disbursing Officer rendered to a Provincial Accountant General which are adjustable in the accounts of a province kept by another Accountant General should be passed by the former Accountant General through the Central and Provincial sections of his books under the head "Adjusting Account between Central and Provincial Governments", the debit or credit in the Provincial Section being set off by credit or debit to the head "Inter-Provincial Suspense Accounts" through which the transactions will be passed on to the province concerned for adjustment. Book transactions arising in the Central section of the accounts of a Provincial Accountant General which are adjustable in the provincial accounts kept by another Accountant General should be passed on to the latter through the Exchange Accounts.

1. Transactions on account of Provincial Governments arising in Coorg shall be adjusted as prescribed in Article 91.

2. In the case of supplies by the Central Stamp Store to Provincial Governments, the Accountant General of the Government receiving the supplies should adjust the cost of such supplies against the balances of that Government and afford the original credit through the Exchange Account to the Accountant General, Bombay, for adjustment.

### Periodical adjustments of Inter-Government transactions through the Bank.

86. Central transactions originating in Provincial non-bank treasuries and sub-treasuries will be intimated to Accountants General by Treasury Officers weekly or at other prescribed periodical intervals—*vide* Article 117 of Volume II of this Code. These transactions should be consolidated by the Accountant General in Part I of the Register of Adjustments with the Reserve Bank (Form 11) and advices should be sent by him weekly or at other prescribed intervals to the Central Accounts Section of the Bank for making necessary transfers between the balances of the Central Government and of the Provincial Government. Other inter-Government transactions whether appearing in the Treasury, Departmental or Exchange Accounts or originating in the books of the Accountant General should usually be advised to the Central Accounts Section of the Bank for adjustment once a month as soon as the accounts of a month are closed, though by mutual agreement between the Governments concerned and in consultation with the Bank, arrangements may be made to effect adjustments through the Bank at more frequent intervals.

87. The Central Accounts Section of the Bank will carry out adjustments in its accounts for a month if the necessary advices relating to that month are communicated to it not later than the seventh of the succeeding month, the advice issued on that date by distant provinces being sent by telegram. On the 7th of each month (except April) or on the previous working day, if the 7th happens to be a holiday, a memorandum should invariably be sent to the Central Accounts Section of the Bank intimating the number and date of the last advice sent to the Bank for adjustment in the accounts of the previous month. The special procedure for sending advices in respect of March transactions is laid down in the following Article.

### March transactions.

88. Inter-Government adjustments in respect of transactions pertaining to a financial year will not be carried out by the Bank in the accounts of that year if the necessary advice is not sent so as to reach it on the 15th of April of the succeeding year at the latest. Special steps should therefore be taken to collect and settle so far as possible all cash and book transactions involving inter-Government adjustments that originate towards the close of the year and to advise the necessary transfers to the Central Accounts Section of the Bank by the 15th of April. The Accountant General should obtain in proper time from Treasury Officers and Departmental Disbursing Officers rendering accounts to him returns of inter-Government transactions taking place in March in advance of the submission of accounts for that month. Similarly, in respect of provincial transactions arising in the accounts of the Posts and Telegraphs and Defence Account Officers for February and March the Accountant General will receive advance schedules by the 25th March and 10th April respectively (*vide* Articles 166 and 187). The inter-Government transactions thus collected from the different sources and those arising from a preliminary audit of treasury and departmental accounts for March should be advised in batches to the Central Accounts Section of the Bank on the 5th, 10th and 15th of April, by telegram, if necessary, or on the previous day if any of these dates is a holiday, for necessary adjustments against the balances of the Governments concerned in the accounts of March. An advice of adjustment should invariably be sent to the Central Accounts Section of the Bank on each of these dates, a *nil* statement being rendered when there are no adjustments to be communicated. The last advice to be issued on the 15th of April should include a certificate of the Accountant General that no further adjustment will be intimated to the Bank for inclusion in the Accounts of the previous financial year.

As inter-Government transactions pertaining to a financial year will not be settled and finally adjusted in the accounts of that year if they come to notice after 15th April of the following year they should be left outstanding under the head "Adjusting Account between Central and Provincial Governments" or under "Inter-Provincial Suspense Accounts", as the case may be, in the section of the accounts in which they originate, but care should be taken to see that these outstanding are cleared at the earliest possible opportunity in the accounts of the following year through the requisite advices to the Bank.

### Register of Adjustments with the Reserve Bank and Advice of Adjustments to the Bank.

89. Transactions involving adjustments between the Central and Provincial Governments through the Bank should be collected by a Provincial Accountant General in a Register of Adjustments with the Reserve Bank (Form 11). In Part I of the Register should be entered in appropriate columns the receipts and payments on account of the Central Government in non-bank treasuries and sub-treasuries intimated weekly or at other prescribed intervals by Provincial Treasury Officers. The net total of the debits or credits worked out in this Part should be taken at the end of each period to Part II of the Register in which the unadjusted balances of the previous month under the head "Adjusting Account between Central and Provincial Governments" as worked out in Part III of the Register should also be brought forward. Adjustments between Central and Provincial Governments which are initiated by the Accountant General with the Bank but which are not passed through the head "Adjusting Account between Central and Provincial Governments" (*vide* Articles 93, 94 and 96) should also be entered in Part II in the appropriate column. Advices of adjustments in Form 12 should then be prepared on the basis of figures worked out in this Part and sent to the Central Accounts Section of the Bank for the necessary transfers between the balances of the Central and Provincial Governments, a copy of the advice being simultaneously forwarded to the Accountant General, Central Revenues.

Part III of the Register should bring together the debits and credits under the head "Adjusting Account between Central and Provincial Governments" brought to account in the Treasury, Departmental, etc., accounts and abstracts of the Provincial section. The total debits and credit worked out in this part should be agreed with the Provincial Detail Book and the unadjusted balance at the end of the month should be transferred to Part II of the Register of the next month for inclusion in the next advice to the Bank.

NOTE.—In lieu of the Register prescribed in this Article, the Accountant General, Central Revenues, and the Chief Auditor, Indian Stores Department, may maintain a simplified register in a form prescribed by the Auditor General.

In lieu of Part I of the Register, the Accountant General, Bengal, has been authorised to maintain a separate register wherein the relevant figures from Treasury, Departmental and other accounts are consolidated.

A separate register consisting of only one part corresponding to Part II of the Register will be maintained by the Accountant General, Bengal, for watching the clearance of certain transactions between the Central Government and other Provincial Governments in respect of which money settlement is effected at his instance; e.g., Home transactions of Provincial Governments; distribution of Provincial Governments' share of the export duty on jute or jute products. A similar procedure may be adopted by other Accountants General in dealing with any transactions of a similar nature.

1. Part III of the Register may, at the discretion of the Accountant General, be posted direct from Parts I and II of the Provincial Detail Book. In that case the unadjusted balance at the end of the month worked out in the Register should be agreed with the Provincial Ledger.



2. The totals of debits and credits under the head "Adjusting Account between Central and Provincial Governments" appearing in the Central section of a Provincial Accountant General's books should agree with the totals of credits and debits appearing under the same head in the Provincial section, and the Accountant General should see that this agreement is effected every month. In making this agreement allowance should necessarily have to be made for differences which may arise in certain cases; for example in the account of March differences may arise owing to the fact that transactions of a year between Central and Provincial Governments which come to notice after the 15th April of the following year may be adjusted under this head in the Central/Provincial section without a corresponding adjustment being made in the Provincial/Central section pending clearance in the following year's accounts, *vide* Article 88.

3. The advices of adjustments (Form 12) relating to a financial year issued to the Bank should be numbered serially for each month.

### Clearance of the head "Adjusting Account between Central and Provincial Governments".

90. When a Provincial Accountant-General receives intimation from the Central Accounts Section of the Bank in Form 13 that adjustment against the balances of the Central Government and of his province has been made in its books as advised by him, the net debit or credit adjusted by the Bank against the balance of his province should be credited or debited in the Provincial section of his accounts to the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank" by *per contra* adjustment against the head "Adjusting Account between Central and Provincial Governments". At the same time the Provincial Accountant General should clear the outstandings under the head "Adjusting Account between Central and Provincial Governments" in the Central section of his accounts by debit or credit to the Exchange Accounts with the Accountant General, Central Revenues.

In respect of adjustments against Provincial balances initiated by them, the Accountant General, Central Revenues, and the Chief Auditor, Indian Stores Department should, on receipt of the clearance memorandum from the Bank (Form 13), clear the outstandings under the head "Adjusting account between Central and Provincial Governments", the *per contra* debit or credit being made by the Accountant General, Central Revenues, under the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank" and by the Audit Officer, Indian Stores Department, under the head "Account between Central Revenues and Indian Stores Department".

All adjustments made against the balance of the Central Government at the instance of other Account Officers are intimated by the Central Accounts Section of the Bank to the Accountant General, Central Revenues, who on receipt of such intimation should debit or credit the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank" by *per contra* credit or debit to Exchange Account with the Account Officer concerned.

1. In order to avoid exaggeration in accounts, the outstandings under the head "Adjusting Account between Central and Provincial Governments" should be cleared by making deduct entries under the head on the debit and credit sides.

### **Adjustment of Provincial transactions of Coorg.**

91. As the provincial transactions of Coorg are borne against the balances of the Central Government, they are initially treated as transactions of the Central Government wherever they occur. Such transactions arising in the accounts of Account Officers other than the Accountant General, Madras, should be passed on to the latter through the Exchange Accounts for adjustment in the Coorg accounts.

Transactions pertaining to Provincial Governments including Madras arising in the Coorg treasury shall be settled directly with the Bank by the Accountant General, Madras, through the head "Adjusting Account between the Central and Provincial Governments".

### **Adjustment of pensionary charges recoverable from Provincial Governments but charged in the first instance on Central (Federal) Revenues under certain Sections of the Act.**

92. In cases where pensions (including commuted value of pensions) in respect of persons who have served under Provincial Governments are, under certain Sections of the Act, charged on Central (Federal) Revenues but are subsequently recovered from the Provincial Government concerned, the charges for such pensions, if paid at a Provincial treasury, should not be passed through the head "Adjusting Account between Central and Provincial Governments", but should be classified as Provincial transactions under the head "55-Superannuation Allowances and Pension" or under the head "Inter-Provincial Suspense Accounts", as the case may be. The Provincial Accountant General in whose books the payments are finally adjusted should also bring them into account in the Central section of his accounts under the head "55-Superannuation Allowances and Pensions", the debit under this head being set off by a *deduct* entry under the same head.

NOTE.—Pensions of the kind mentioned in this Article which are debitable to the Coorg Administration should also be adjusted in the Central section of the Accounts in the manner prescribed above.

### **Adjustment of the share of Jute Export Duty payable to Provincial Governments.**

93. The share of the net proceeds of export duty on jute or jute products payable by the Central Government to the Provinces under Section 140(2) of the Act should be adjusted in the accounts in accordance with the procedure described below:—

The Accountant General, Bengal, in whose books the proceeds of the duty are brought to account should communicate to the Central Accounts Section of the Bank the amounts to be credited to the several provinces on this account, sending at the same time necessary intimation to the Accountants General concerned. In the Central section of his

accounts the Accountant General, Bengal, should adjust the total of these amounts as a deduction under the receipt head "I.—Customs" by credit to "Account between Central Revenues and Bengal" while in the Provincial section he should take under the same major head for the amount representing the Bengal Government's share of the duty by *per contra* debit to the head "Central Accounts Office—Reserve Bank Suspense". On receipt of intimation from the Accountant General, Bengal, the other Accountants General concerned should make an adjustment in the Provincial section of their accounts similar to that made by the Accountant General, Bengal, in his Provincial section. The debits under the Suspense head "Central Accounts Office—Reserve Bank Suspense" should be cleared by the Provincial Accountants General on receipt of intimation of adjustment from the Bank by debit to the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank". The Accountant General, Central Revenues, should on receipt of the Bank's intimation afford the necessary credit in his books to the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank" by debit to "Account between Central Revenues and Bengal".

**NOTE.**—The procedure laid down in this Article may be followed *mutatis mutandis* in the case of other classes of transactions involving adjustments of considerable financial consequence.

### **Adjustment of Grants from the Central to Provincial Governments.**

94. The procedure for the adjustment of grants payable by the Central Government to Provincial Governments under Section 142 of the Act should be as follows:—

The Accountant General of the Province which receives the grant should debit the amount in the Central section of his accounts to the expenditure head concerned by credit to the Exchange Accounts with the Accountant General, Central Revenues, and require the Bank to effect the necessary transfer between the balances of the Central Government and the Province. He should at the same time make an adjustment in the Provincial section of his accounts crediting the grant to the appropriate head concerned by debit to "Central Accounts Office—Reserve Bank Suspense". The latter head should be cleared on receipt of intimation of adjustment from the Bank by debit to "Reserve Bank Deposits—Central Accounts Office, Reserve Bank".

### **Adjustment of certain fees, etc., collected by Provincial Governments on behalf of the Central Government and paid by the latter to the former.**

95. The proceeds of certain fees, etc., collected by Provincial Governments as agents of the Central Government (*e.g.*, fees under the Petroleum Act, 1934, and the rules thereunder) which are paid to those Governments *in toto* as charges for performing the agency functions should be adjusted in the books of the Provincial Accountants General in the manner indicated below.

The fees, as they are collected, should be credited in the first instance to the Provincial revenues and the amount of any refunds should also be debited to the same revenues. At the prescribed periodical intervals, the net total amount of the fees received during the prescribed period should be credited to the Central Government under the head "XI.VI—Miscellaneous" by deduction from the Provincial receipt heads initially credited. At the same time, an equivalent amount should be credited to the Province under the head "I—Miscellaneous Adjustments between Central and Provincial Governments", a debit being made under the corresponding expenditure head in the Central section of the accounts.

### **Adjustment of Repayment of debt by Provincial Governments to the Central Government.**

96. Transactions on account of repayment of debt by a Provincial Government to the Central Government should not be passed through the head "Adjusting Account between Central and Provincial Governments" but should be adjusted in the Provincial and Central accounts in the manner prescribed in Article 154. Payments of interest on such debt should also be adjusted in accordance with the same procedure.

### **Adjustment of net disbursements in the United Kingdom on behalf of Provincial Governments.**

97. Adjustments in Indian books in respect of net disbursements in the United Kingdom on behalf of Provincial Governments should not be passed through the head "Adjusting Account between Central and Provincial Governments" but should be made in the manner prescribed in Article 206.

### **Transactions under the head "Inter-Provincial Suspense Accounts".**

98. Transactions arising in the accounts of one Province which are adjustable against the balance of another should be initially accounted for under the suspense head "Inter-Provincial Suspense Accounts". The accounts through which these transactions are reported by one Provincial Accountant General to another shall be known as Settlement Accounts. A Settlement Account despatched by an Accountant General will be his Outward Settlement Account and the account received by him will be his Inward Settlement Account.

Transactions originating in the accounts of the Accountant General, Central Revenues, and the Chief Auditor, Indian Stores Department, which are adjustable against the balances of a Province should be brought to account in their books under the head "Adjusting Account between Central and Provincial Governments". Accounts of these transactions which are sent by these officers to Provincial Accountants General fall under the category of Settlement Accounts and should be treated in the same way as the latter accounts. This procedure shall also apply to transactions on account of Provincial Governments arising in Coorg.

### Sub-heads under the head "Inter-Provincial Suspense Accounts".

99 Under the head "Inter-Provincial Suspense Accounts" a separate sub-head should be opened for account with each Provincial Government. *e.g.*, "Government of Madras", "Government of Bombay", etc. Separate detailed heads may be opened under each of these sub-heads indicating the nature of the connected transactions, *e.g.*, cheques, remittances, miscellaneous receipts, miscellaneous payments, etc.

NOTE.—In the books of the Accountant General, Central Revenues, and the Chief Auditor, Indian Stores Department, similar sub-heads and detailed heads may be opened under the head "Adjusting Account between Central and Provincial Governments".

### Clearance of Inter-Provincial transactions through the Bank.

100. All inter-Provincial transactions brought to account in a month in the various accounts and abstracts in an Accountant General's office should be brought together for the whole account circle in Part III of the Register of Adjustments with the Reserve Bank (Form 11) and the net credits and debits worked out in this Part under the head "Inter-Provincial Suspense Accounts" should be transferred to the relevant columns of Part II of the Register after agreement with the Detail Book. An advice of adjustment should then be prepared in Form 12 on the basis of figures entered in this Part and sent to the Central Accounts Section of the Bank for the necessary transfers between the balances of the originating Province and each of the other Provinces concerned. Simultaneously, copies of the advice supported by schedules, vouchers and other papers should be forwarded to the Accountants General concerned for them to incorporate the transactions in their books.

On receipt of intimation of adjustment from the Bank in Form 13 the Accountant General who initiated the adjustment, should clear the outstandings in his accounts under the head "Inter-Provincial Suspense Accounts" by making *deduct* entries by *per contra* credit or debit to the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank". When a copy of the same intimation is received by the other Accountant General concerned, he should make an adjustment in the Provincial section of his accounts under the head "Central Accounts Office—Reserve Bank Suspense" by *per contra* debit or credit to the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank". Suitable sub-heads may be opened under the head "Central Accounts Office—Reserve Bank Suspense" to correspond with the different Account Officers operating on the Central Accounts Section of the Bank.

NOTE 1.—The provisions of Rule 1 under Article 89 apply also to the entries made in Part III of the Register under the head "Inter-Provincial Suspense Accounts".

NOTE 2.—As transactions between a Provincial Government and the Government of Burma (including the Burma Railway Board) are adjusted with the Bank in the same manner as inter-Provincial transactions, they should also be included in Parts II and III of the Register.

### **Broadsheet of Reserve Bank Deposits—Central Accounts Office and Central Accounts Office—Reserve Bank Suspense.**

101. This broadsheet, which is maintained in Part IV of the Register of Adjustments with the Reserve Bank (Form 11), shows on one side the net debits or credits adjustable against the balance of a Province during a month in respect of which advices have been sent to the Bank by the Accountant General of that Province, as well as by other Account Officers, and on the other side the particulars of adjustments effected with reference to such advices by the Central Accounts Section of the Bank against the balance of that Province in the same month. The total of the net credits or debits for the month worked out in column 5 (c) of this Part should be agreed with the net figure accounted for under the head "Reserve Bank Deposits (Provincial)—Central Accounts Office—Reserve Bank" in the Consolidated Abstract and if there is any difference it should be investigated and reconciled. The net difference between columns 5(b) and 3(b) should be agreed monthly with the net difference between credits and debits under the head "Central Accounts Office—Reserve Bank Suspense" in the Detail Book. The progressive difference under this head should be explained at the foot of the broadsheet as prescribed therein.

### **Form of Settlement Accounts.**

102. The Outward Settlement Account mentioned in Article 98 shall be prepared in Form 11A and shall consist of a copy of the monthly advice of adjustments sent to the Bank (Form 12) supported by schedules of credits and debits and connected vouchers or other documents working up to the net credit or debit advised to the Bank—*vide* Article 100. The schedules accompanying the Account may be prepared in Form 17 with suitable modifications.

103. All transactions should be detailed in the schedules accompanying the Settlement Account but in the case of cheques and remittances of Public Works Officers it should be sufficient to state the amount paid or received at each treasury on account of each Public Works Division. The schedules should be supported by treasury consolidated receipts and paid cheques. Public Works outward items which represent charges for work done should be supported by certificates in a form prescribed by the Auditor General.

104. The Accountant General despatching a Settlement Account should not only state the items correctly but should be prepared to give any information regarding them required by the other party. If the Accountant General receiving the account finds any item which he cannot accept he should re-credit or re-debit it to the originating Account Officer after obtaining his consent.

105. The provisions of Articles 69(i) and 70 should apply *mutatis mutandis* to transactions passed through the Settlement Accounts. It shall be the responsibility of the Accountant General despatching the Settlement Accounts to see that the payments included in them are such as have been authorised by him or are covered by other general or special authority.

106. Unless it is otherwise arranged by mutual agreement between the Governments concerned, the Accountant General of the Government which renders services or supplies stores to another Government should take credit for the supply in his accounts and initiate necessary adjustments against the balance of the other Government. See also Rule 2 under Article 85.

107. In some cases, the Accountant General receiving the Inward Settlement Account obtains information of the transactions included in it through another part of his accounts also. Examples of these cases and the manner in which such transactions should be adjusted in the accounts of the adjusting Accountant General in anticipation of the receipt of the Settlement Account are given below :—

- (i) Cash remitted into, or cheques drawn on treasuries in a Province by Public Works and Forest Officers belonging to another Province should be brought to account in the accounts of those officers under the head "Public Works/Forest Remittances". The debits and credits under this head should be cleared by the Accountant General to whom the Public Works and Forest Officers render accounts, when the corresponding credits and debits are received through the Settlement Account.
- (ii) When recoveries on account of rents are made in one province on behalf of the Public Works Department of another province, the Divisional Officer of the latter province may take credit for the amount under the revenue head concerned by debit to "Public Works Remittances" in anticipation of credit appearing in the Inward Settlement Account, provided, that certificates of realisation of rent are obtained from the officers who recovered them. Care should, however, be taken to avoid double adjustment in such cases on receipt of the corresponding credit through the Inward Settlement Accounts.
- (iii) When a Provincial Accountant General receives intimation that an advance has been paid in another province to a Government servant under his audit he should adjust it against the relevant head by credit to the head "Suspense Account", the latter head being cleared on receipt of the debit through the Settlement Account.

### Disposal of Settlement Accounts.

108. Immediately on receipt of an Inward Settlement Account, the net credit or debit shown in it should be agreed with the net difference

of the debit and credit items shown in the accompanying schedules. If any vouchers are wanting or full particulars have not been furnished in respect of any item, or if an item is not *prima facie* adjustable against the province, the necessary particulars in respect of such items should be entered in an Objection Book (Form 23) and the objection communicated to the other Accountant General through an Objection Statement *vide* Article 110. The several individual items of credits and debits included in the schedules, etc., should then be posted in consecutive series in two Adjustment Registers (Form 14), one for credits and the other for debits, the items of Public Works and Forest receipts and payments which are adjustable in the Divisional Accounts being shown in lump as single entries. The procedure for the communication of these items to the Audit Section concerned for note of classification and for adjustment in the Departmental or other Abstract should be the same as that prescribed for Inward Exchange Account items in Chapter 10. On receipt of the necessary particulars from the Audit Sections concerned, the classification should be noted against each item in the Adjustment Register. Items held under objection are not adjustable by the Province should be classified under the head "Suspense Account—Unclassified Suspense" pending clearance by adjustment against the balance of the Government concerned while items, which are susceptible of final adjustment but cannot be treated as finally disposed of for want of vouchers or full particulars, should be adjusted under the relevant Departmental Adjusting Account or other head concerned, the clearance of both classes of items being watched through the Objection Book and the Objection Statement. After verification that each item in the Adjustment Registers has been classified the total of the column "Adjusted" should be struck, and the difference between the totals of the debit and credit Adjustment Registers should be worked out and agreed with the *net* credit or debit advised in the Inward Settlement Account. This difference should be adjusted as a *deduct* entry under the head "Central Accounts Office—Reserve Bank Suspense" in the relevant Adjustment Register so that the credit and debit Registers may be squared and the debit or credit previously made under this head (*vide* Article 100) may be cleared.

NOTE 1.—Items passed through the Inward Settlement Account which are adjustable in the Public Works and Forest Divisional accounts should be dealt with in the manner prescribed for similar items passed through the Inward Exchange Account, *vide* Note 2 to Article 138. See also clauses (i) and (ii) of Article 107.

NOTE 2.—Items passed through the Settlement Account instead of through the Exchange Account should be adjusted against the proper head without reference to the originating Accountant General, the necessary adjustment between Central and Provincial balances being effected by the receiving Accountant General in the usual manner. See also Article 77.

109. When the grand total of the Adjustment Register has been made the amounts entered in the column "Adjusted" should be posted into the Settlement Account Abstract (Form 21) by each adjuster. Care must be taken that the Abstract is posted only from the Adjustment Registers, and not from the schedules accompanying the inward account or from any other document. When all the Settlement Account



adjustments of the month have been posted in it, the Abstract should be totalled and duly examined and submitted to the gazetted officer for approval.

### Objections.

110. Every item which is not finally disposed of should be entered in an Objection Statement and in the Objection Book, Forms 22 and 23, with suitable modifications being adopted for this purpose. The procedure for the raising and pursuance of objections should be similar to that prescribed for Exchange Account objections, *vide* Article 142

CHAPTER 9.—ACCOUNTS WITH FOREIGN GOVERNMENTS  
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## General Procedure.

111. An authorised list showing the names of Foreign Governments (excepting Burma), Indian States, etc., and of the Account and Departmental Officers through whom transactions between those Governments and States, etc., and the Governments in India should be settled is given in the Annexure to this Chapter. The accounts with these Governments, States, etc., are of the nature of advance accounts and are settled by actual recovery of the net debit or payment of the net credit.

The special procedure relating to the adjustment of transactions between India and Burma is described in Articles 122 to 130 of this Chapter.

112. All transactions adjustable with Indian States and Foreign Governments including transactions of Provincial Governments with those Governments and States shall in the first instance be carried against the balances of the Central Government, that is to say, the amounts paid or received on behalf of each Foreign Government or Indian State shall be debited or credited in the first instance to the Central Government under the relevant minor head subordinate to the head "Accounts with Foreign Governments and Indian States" pending recovery from or payment to the Foreign Government or Indian State concerned. Similarly, debits raised against or credits afforded to the Governments in India by Foreign Governments shall be adjusted in the first instance as debits or credits in the accounts of the Central Government pending final adjustment against the balances of the Provincial Governments of such of the transactions as concern them. Save as provided otherwise in respect of any particular classes of

transactions, the payments to or by Foreign Governments and Indian States in respect of each month's transactions is made by means of cheques, bank drafts, bills of exchange or in cash as may be settled by mutual agreement between the parties concerned.

113. If an Account Officer has to adjust a transaction with a Foreign Government or an Indian State with which he is not in account he should pass on the transaction through the Exchange Account to the Account Officer with whom the Government or the State concerned is in account. But see Article 119.

NOTE.—The provision in this Article shall not preclude direct cash payments being made under any rule or order of Government by disbursing officers of Government to Indian States for services rendered or supplies made, by the latter.

114. When services are rendered or stores are supplied to an Indian State by the Defence, Posts and Telegraphs, Railways and other Departments, the Department rendering the service or supplying the stores should be responsible for recovering the amount due, and when this amount is paid by the Indian State into a Government treasury, the credit should be passed on to the Account Officer concerned through the Exchange Account and in the case of Railways through the Settlement Accounts. The payments due to Indian States by the Defence Department are made direct by the Defence Account Officer concerned by means of cheques.

NOTE.—The payments due by or to the Kashmir Durbar on account of stores issued to or returned by the Kashmir State Forces should be adjusted through the account between the Accountant General, Punjab, and the Kashmir Durbar and not by separate recovery or payment in cash, the credits or debits to the Defence Department on this account being passed on by the Accountant General, Punjab, to the Defence Account Officer concerned through his Exchange Account.

115. The Accountant General should after closing the accounts of a month forward to each Foreign Government or Indian State with which he is in account, an abstract of the account with each such Government or State working up to the amounts credited or debited by him under the relevant minor head subordinate to the head "Accounts with Foreign Governments and Indian States". This account should be prepared in such form and in such detail as may be settled mutually. The Accountant General shall be responsible for obtaining a formal acceptance of the account from the Government or State concerned and for ensuring the prompt settlement of the account.

116. Where deductions made from a voucher pertaining to a Foreign Government or Indian State are creditable to the Central or a Provincial Government, the debit to the Government or State concerned should always be for the gross amount.

117. Every case of delay, beyond a period of six months, in the settlement of monthly accounts by an Indian State should be reported to the Political Department for such action as it may consider proper, and a copy of each report should be sent to the Auditor General for information.

**Accounts with British Colonies, Protectorates, etc.**

118. The Accountant General, Central Revenues, shall exchange regular two-sided accounts with the following Colonies, Protectorates and Mandated territories :—

Ceylon.	Uganda.
The Straits Settlements.	Nyassaland.
Hong Kong.	Somaliland.
Tientsin.	Southern Rhodesia.
Shanghai.	Tanganyika.
Federated Malay States.	Kedah.
Kenya.	Mauritius.

There shall also be separate accounts between the Accountant General, Central Revenues, and the Governments of Perlis and Sarawak for the adjustment of payments of the pensions of certain pensioners of those Governments residing in India. These accounts are one-sided as no payments are at present made by the Perlis and Sarawak Governments on behalf of the Governments of India.

1. Charges of the Straits Settlements recoverable from the Imperial Exchequer, London, should be included in the Account Current between England and India.

2. In respect of transactions relating to Hong Kong and the Straits Settlements, two separate accounts current should be prepared and sent by the Accountant General, Central Revenues, one for items relating to the civil authorities which should be sent to the Colonial Secretary or Treasurer, and the other for items relating to the naval or military authorities which should be forwarded to the Command Paymasters in those territories. The account with Tientsin should be rendered only to the Command Paymaster, Tientsin. Similarly, the accounts with Shanghai should be rendered to the Area Paymaster, Shanghai.

3. Contributions for pensions and the capitalised value of wound, etc., pensions of Government servants lent for service under the Colonies, Protectorates, and Mandated territories mentioned in this Article should also be included in the Accounts Current rendered by the Accountant General, Central Revenues, to those Governments.

4. Estimates of expenditure likely to be incurred in India in connection with services required of the Governments in India on behalf of Kenya Colony and Protectorate, Nyassaland, Uganda and Somaliland Protectorates will, whenever possible, be furnished to the Protectorate concerned before the expenditure is incurred. These estimates will be furnished by the Account Officers concerned through the Accountant General, Central Revenues.

5. The institution of Accounts Current between the Accountant General, Central Revenues, and the Colonies, etc., mentioned in this Article, shall not preclude direct settlement of transactions between an authority of that Colony or Protectorate, etc., and an Account Officer in India in cases in which it has been customary in the past to effect settlement in that manner, e.g., Postal and Money Order transactions and Defence Services transactions settled through I.A.F. A-602 or A.F.O. 1706.

**Accounts with the Iraq Administration.**

119. The Civil Administration of Iraq maintains a current account with the Central Government which is rendered to the Accountant

General, Central Revenues. The claims of other Governments and Departments in India against the Iraq Administration and *vice versa* should be settled through this account in accordance with the procedure described below.

All Account Officers in India should send direct to the Accountant General, Baghdad, a monthly statement of claims against the Iraq Administration supported by vouchers with instructions to credit the amounts in the accounts rendered by him to the Accountant General, Central Revenues. The Accountant General, Baghdad, credits the amounts due to the Account Officers concerned, separately, in the accounts sent by him to the Accountant General, Central Revenues. Claims due to or by the Iraq Administration are adjusted by cash payment by the Accountant General, Central Revenues, or the Eastern Bank, Limited, Bombay, as the case may be.

NOTE.—This procedure shall not apply to the settlement of claims of the Central Government against the Iraq Administration on account of Postal and Telegraph transactions. The detailed procedure for the settlement of those claims shall be such as laid down in the relevant Posts and Telegraphs Manual.

### Accounts with Aden.

120 All transactions between India and Aden, other than Postal and Telegraph transactions, shall be adjusted through a regular two-sided account between the Accountant General, Bombay, and the Finance Officer, Aden, the net balance in favour of India or Aden normally being settled monthly by means of Bank drafts.

121. All Postal and Telegraph transactions, other than Money Order and Parcel Post transactions, between India and Aden shall be adjusted through an account current between the Deputy Accountant General, Posts and Telegraphs, Nagpur, and the Finance Officer, Aden, the net balance due by one party to the other being settled by means of Bank drafts.

NOTE.—The procedure for the settlement of Money Order and Parcel Post transactions between India and Aden shall be as laid down in the relevant Posts and Telegraphs Manual.

### Accounts with the Government of Burma and the Burma Railway Board.

122. The transactions adjustable with the Burma Government and the Burma Railway Board shall be accounted for in the Indian accounts under the major head "Account with the Government of Burma" or "Account with the Burma Railway Board", as the case may be, in Section P-Deposits and Advances. The transactions between the Governments in India and the Government of Burma, including the Burma Railway Board, shall, for purposes of adjustment, be broadly classified under the following categories :—

- (1) transactions between the Central Government and the Government of Burma, other than Railway and Postal and Telegraph transactions ;

- (2) transactions between the Central Government (other than transactions of the Indian Railways) and the Burma Railway Board ;
- (3) transactions between the Indian Railways and the Burma Government and the Burma Railway Board ;
- (4) Postal and Telegraph transactions between India and Burma ; and
- (5) transactions between Provincial Governments and the Government of Burma or the Burma Railway Board.

The method of adjustment of these various categories of transactions shall be as set forth in the following Articles.

123. The transactions between the Central Government and the Government of Burma other than Railway and Postal and Telegraph transactions shall be adjusted through an account current between the Accountant General, Central Revenues, and the Accountant General, Burma. Central transactions originating in Provinces and in the accounts of the Chief Auditor, Indian Stores Department, as well as transactions of the Defence and the Crown Representative's Departments which are to be settled with the Government of Burma should be passed on by the Account Officers concerned to the Accountant General, Central Revenues, for adjustment with the Accountant General, Burma.

124. The transactions between the Central Government and the Burma Railway Board other than transactions of the Indian Railways shall be adjusted through an account current between the Accountant General, Central Revenues, and the Controller of Railway Accounts, Burma. Central transactions originating in Provinces and in the accounts of the Chief Auditor, Indian Stores Department, as well as transactions of the Posts and Telegraphs, the Defence and the Crown Representative's Departments which are to be settled with the Burma Railway Board should be passed on by the Account Officers concerned to the Accountant General, Central Revenues, for adjustment with the Controller of Railway Accounts, Burma.

125. The transactions between Indian Railways on the one side and the Burma Government and the Burma Railway Board on the other shall be adjusted through the account current between the Controller of Railway Accounts in India and the Accountant General, Burma, and the Controller of Railway Accounts, Burma, respectively.

126. All Postal and Telegraph transactions, other than Money Order transactions, between India and Burma shall be adjusted through an account current between the Deputy Accountant General, Posts and Telegraphs, Calcutta, and the Comptroller, Posts and Telegraphs Accounts, Burma.

NOTE.—The procedure for the settlement of Money Order transactions between India and Burma shall be as laid down in the relevant Posts and Telegraphs Manual.

127 The transactions between Provincial Governments on the one hand and the Government of Burma or the Burma Railway Board on the other shall be adjusted through the direct accounts current between the Provincial Accountants General and the Accountant General, Burma.

128. As soon as the accounts of the month in which the transactions take place are closed, statements of credits and debits should be prepared by the Provincial Accountant General concerned and despatched to the Accountant General, Burma, supported by necessary vouchers and other documents. Simultaneously and in any case not later than the end of the month following that to which the transactions relate, an intimation should be sent to the Central Accounts Section of the Bank to effect necessary transfers between the balances of the Government concerned in India and the Government of Burma or the Burma Railway Board, as the case may be.

In respect of transactions pertaining to the Burma Government and the Burma Railway Board which are adjusted through the Accountant General, Central Revenues—*vide* Articles 123 and 124, each Account Officer in India should send advance schedules with all necessary vouchers, etc., direct to the Account Officer concerned in Burma in whose books the transactions are finally adjustable, an intimation the total credit or debit included in each schedule being sent simultaneously to the Accountant General, Central Revenues, to enable him to effect the necessary transfer of balances through the Bank. In passing on these transactions to the Accountant General, Central Revenues, through the monthly Exchange Accounts the details of individual items need not be given, it being sufficient to show debits and credits in lump relating to each Account Officer in Burma in the main schedules and to detail the numbers, dates and amounts of the separate advance schedules in the duplicate subsidiary schedules accompanying the Exchange Account. Any objection arising out of any of the items included in the advance schedules should be settled by the parties concerned by direct correspondence without the intervention of the Accountant General, Central Revenues. In respect of transactions arising in Burma which are adjusted through the account of the Accountant General, Burma, or the Controller of Railway Accounts, Burma, with the Accountant General, Central Revenues, advance schedules will similarly be forwarded by each Account Officer in Burma direct to the Account Officer concerned in India.

The transactions of Indian Railways with the Burma Government and the Burma Railway Board should be settled by the Controller of Railway Accounts in India with the Central Accounts Section of the Bank direct. The transactions between the Indian Posts and Telegraphs Department and the Burma Posts and Telegraphs Department should be settled with the Bank by the Deputy Accountant General, Posts and Telegraphs, Calcutta, through the Accountant General, Central Revenues.

NOTE 1.—Though the monthly accounts of the Accountant General, Central Revenues, are not closed until the 14th of the second succeeding month (*vide* Article 242) the settlement with the Bank of transactions adjusted through his

accounts should be effected by him by the end of the month following that to which the transactions relate, any items left over being settled in the second month following. To enable the Accountant General, Central Revenues, to effect this settlement within the due date the other Account Officers (including the Defence and Posts and Telegraphs Account Officers concerned) should send the requisite advance intimation of such transactions so as to reach his office by the 25th of the following month. For the month of March, however, such intimation should be sent in instalments, the last intimation being sent (by telegram, if necessary) so as to reach the Accountant General, Central Revenues, on the 10th of April or on such later date as may be settled in consultation with him together with a certificate that no further transactions will be passed on through the Exchange Account for March.

NOTE 2.—In intimating adjustments to the Bank special care should be taken to distinguish adjustments against the balances of the Burma Railway Board from those affecting the balances of the Burma Government. Similarly, in the accounts current of the Provincial Accountants General with the Accountant General, Burma, the transactions with the Burma Railway Board should be carefully distinguished from those with the Burma Government.

129. The procedure for the adjustment of inward accounts received by Civil Account Officers from Burma should follow that prescribed in respect of Inward Settlement Accounts received by a Provincial Accountant General (*vide* Article 108). If any item in the inward account received by the Accountant General, Central Revenues, is adjustable on the books of another Account Officer he should pass it on to the latter for adjustment through the Exchange Account. The net debit or credit of the inward account received by the Deputy Accountant General, Posts and Telegraphs, Calcutta, from the Comptroller, Posts and Telegraphs Accounts, Burma, should be passed on by the former to the Accountant General, Central Revenues, the items in the accounts being adjusted by him against the relevant final heads in his accounts.

### Remittance Transfer Receipts and Supply Bills between India and Burma.

130. Remittances by Remittance Transfer Receipts and Supply Bills between India and Burma should be treated as transactions between the Central Government and the Government of Burma. The credits on account of Bills and Remittance Transfer Receipts issued by Burma on Indian treasuries and the debits for the payment of Bills and Remittance Transfer Receipts issued from India on Burma treasuries will be passed on by the Accountant General, Burma, to the Accountant General, Central Revenues, through the monthly accounts current, for settlement along with the other transactions passed through those accounts. These credits and debits should be passed on by the Accountant General, Central Revenues, to the Account Officers concerned through the Exchange Accounts, and the latter officers shall be responsible for watching the outstandings in respect of Bills and Remittance Transfer Receipts issued on or by Burma. For this purpose the lists of Bills and Remittance Transfer Receipts issued or paid by Burma will be sent by the Accountant General, Burma, direct to the Account Officers concerned in India.



## ANNEXURE.

(See Article 111.)

*List showing the names of Foreign Governments (other than the Government of Burma) and Indian States, etc., and of the Account and Departmental Officers through whom the transactions relating to these Governments and States should be settled.*

Name of Account Officer through whom the transactions should be settled.	Name of Departmental Agency or officer through whom the accounts are settled.	Names of Governments, States, Chiefships and Estates.
Accountant General, Central Revenue.	His Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal. Political Officer in Sikkim.  Political Agent in Kalat  Resident at Hyderabad, Deccan.  Resident at Gwalior and Political Agent for Rampur and Bonares.  Central India :—  Indore Agency . . .  Bhopal Agency . . .  Bundelkhand Agency .	* Nepal.  * Bhutan, * Sikkim, * Tibet.  * Kalat, * Las Bela.  Hyderabad. (Adjustments on account of stores purchased by the Indian Stores Department for the Nizam's State Railway are made direct by the Chief Auditor, Indian Stores Department, with the Auditor and Accountant, Nizam's State Railway.)  Bonares, Gwalior, Khaniadhaba, Rampur.  Bai, Bilanda, Dhavva, Ganjara, Hirapur, Indore, Kayatha, Lalgarh, Men, Naulana, Sheogarh, Rewa Basoda (Hydorgarh), Bhojakheri, Bhopal, Borkhera (Dewas), Dewas (Senior Branch), Dewas (Junior Branch), Jawasin, Khilchipur, Kurwai, Makrai, Muhammadgarh, Narsinggarh, Pathari, Rajgarh. Ajaigarh, Alipura, Bunka Pahari, Baoni (Kadabra), Barondha (Pathar, Kachhar), Beri, Bhaisaunda, Bibat, Bijawar, Bijnar Charkhari, Chhatarnur, Datia, Dhurwai, Garrauli, Gaurihar, Jaso, Jigni, Kamta Rajaule, Kothi, Lugasi, Meihar, Nagod (Unchhera), Naigawan Rebat, Orebha (Tikamgarh) Pahra (Chaubepur), Paldeo (Nayagaon), Panna, Samthar, Sarila, Sohawal, Taroon (Pathraundi), Tori-Fatchpur.

\*Transactions with these States are recorded under the minor head "Accounts with other Foreign States".

ANNEX.] ACCOUNTS WITH FOREIGN GOVERNMENTS AND [CHAP. 9.  
INDIAN STATES.

Name of Account Officer through whom the transactions should be settled.	Name of Department, Agency or officer through whom the accounts are settled	Names of Governments, States, Chiefships and Estates.
Accountant General, Central Revenues— <i>contd.</i>	Malwa Agency	Ali Rajpur, Bakhatgarh, Barwani, Bhaisola (Dotria), Bharudpura, Bhand, Borkhera (Jaora), Chotta-Bar, Dhar, Garhi (Bhaisulho), Jammia, Jaora, Jhalana, Jobat, Kachhi-Baroda, Kuli-Bacri, Kuthiwara, Khara, Kherwara, Kh-jankhera, Kotidh, Mathwar, Mota Borkhera, Multan, Nimkhera, Pipoda, Rajgarh, Ratanmal, Ratlam, Sadakher (Sheogarh), Sallana, Sarwan, Shujaotai Sidri, Sirsi, Sitaman, Tal, Uperwara, Uplai.
	Rajputana —	
	Eastern Rajputana States Agency.	Bharatpur, Bundi, Dholpur, Jhalawar, Karauli, Kotah.
	Mewar Residency and Southern Rajputana States Agency.	Banswara, Dungarpur, Kushalgarh, Partabgarh, Udaipur (Mewar).
	Jaipur Residency .	Alwar, Jaipur, Kishengpur, Lawa, Shahpura, Tonk.
	Western Rajputana States Residency.	Danta, Jaisalmer, Jodhpur (Marwar), Palampur, Sirohi.
	Rajputana Agency	Bikaner.†
		His Majesty's Colonial Government, Ceylon.
		His Majesty's Colonial Government, Straits Settlements.
		Command Paymaster, Singapore.
		His Majesty's Colonial Government, Hongkong
		Command Paymaster, Hongkong.
		Command Paymaster, Tientsin.
		Area Paymaster, Shanghai.
		His Majesty's Colonial Government, Mauritius.
		His Majesty's Colonial Government, Southern Rhodesia.

†Transactions relating to the Sutlej Valley Project should be settled through the Accountant General, Punjab.

ANNEX.] ACCOUNTS WITH FOREIGN GOVERNMENTS AND [CHAP. 9.  
INDIAN STATES.

Name of Account Officer through whom the transactions should be settled.	Name of Departmental Agency or officer through whom the accounts are settled.	Names of Governments, States, Chiefships and Estates.
Accountant General, Central Revenues— <i>concl'd.</i>		His Majesty's Protectorate Governments—  Federated Malay States.  Kedah States.  The Government of Perlis.  Uganda.  Nyassaland.  Somaliland  His Majesty's Colonial and Protectorate Government, Kenya.  The Government of Tanganyika Territories  Civil Administration of Iraq.
Accountant General, Madras.	Madras States Agency .  Resident in Mysore .	Cochin, Pudukkottai, Travancoro.  Mysore, Banganapalle, Sandur.
Accountant General, Bombay.	Deccan States Agency .  Gujarat States Agency .	Akalkot, Aundh, Bhore, Jamkhandi, Jajpur, Jath, Kolhapur, Kurundwed (Senior), Kurundwed (Junior), Miraj (Senior), Miraj (Junior), Mudhol, Phaltan, Ramdrug, Sangli, Savantvadi, Savanur, Wadi Estate.  Agar, Alwa, Amrapur, Anghad, Belasinor, Banada, Baria, Baroda, Bhadarwa, Bhilodia, Bihoia, Cambay, Chhabhar, Chhota Udepur, Chorangla, Chudesar, Dordhpur, Dhamasia <i>alias</i> Van Mala, Dharampur, Dhari, Dodka, Gad-Boriad, Gotardi, Gotda, Hwas, Jambhghoda, Jawhar, Jesar, Jiral Kamsoli, Jumbha, Kadana, Kanoda, Kasla, Paganu, Muwada, Lunawada, Mandwa, Mevli, Mokad, Paganu, Muwada, Nagan, Nahara, Naha, Naswadi, Palasni, Pandu, Pan Talavdi, Poicha, Raika, Rajpipla, Rajpur, Rampura, Rengan, Sachin, Sant, Sangeli, Shanor, Sindhiapura, Sihora, Surgana, Uchad, Umetha, Vajiria, Vakhapur, Varnolmal, Vornol Moti, Varnol Nuni, Vasan, Seveda, Vasan Virpur, Virampura, Voni.

Name of Account Officer through whom the transactions should be settled.	Name of Department <sup>1</sup> Agency or officer through whom the accounts are settled.	Names of Governments, States, Chiefships and Estates.
Accountant General, Bombay— <i>conold</i> .	Western India States Agency—  (i) Agent to the Governor General.  (ii) Political Agent, Sabar Kantha Agency  (iii) Political Agent, Eastern Kathi- awar Agency.  (iv) Political Agent, Western Kathi- awar Agency	Bhavnagar, Cutch, Dhrangadhura, Dhrol, Gondal, Idar, Jafraabad, Junagadh, Limbdi, Mervi, Nawanagar, Palitana, Porbandar, Radhanpur, Rajkot, Vijaynagar, Wadhwan, Wankner.  Adesar in Cutch, Anuballara, Bawishi Thana, Bolundra, Dabha, Dadhalla, Deodar, Deodar Thana, Derol, Gabat, Gadhwa Thana, Ghodasur, Hol, Kadoli, Kankrej Thana, Khandal, Khedawada, Katosan, Katosan Thana, Likhli, Magodi, Malpur, Mansa, Mohanpur, Pethapur, Prempur, Pimadra, Ramas, Ramsan, Rupal, Santalpur Thana, Sathamba, Sudama, Torwada, Tharad, Thana, Vadagnam, Vaktapur, Vaktapur Thana (Sabar Kantha Thana), Velasma, Varahi Thana, Varsoda, Vasma, Vatrakkantha Thana, Warahi, Wao  Anandpur, Bajana, Chok Datha Thana, Chotla Thana, Chuda, Dasada Thana, Jhunjhyvada Thana, Lakhitar, Lathi, Muli, Paliad Thana, Patdi, Raipar, Rai Sankli, Sayla, Songadh Thana, Vanod Vala, Vithalgarh, Wadhwan Bhojka Thana, Zainabad.  Anida, Babra Thana, Bagasra, Berwala, Bhacawa, Bhajavadar, Bantawa, Dedan, Dhrafa Thana, Gadha, Gavridad, Hadala, Hersarpur, Jetha Dewani, Jasdai, Jetpur, Jetpur Bilkha, Jetpur Mendarda, Khari, Khijadia, Khurasan, Kotda Pitha, Kotda, Sangani, Kotharia, Lakhapadar Thana, Lodhika, Lodhika Thana, Malia, Manavadar, Mayapadar, Mengni, Nadala, Natwarnagar, Pal, Pithadia, Rajpara, Sanna, Sardarvadh, Shahpur, Thana Devli, Vadai, Vasavrad, Virpur.  His Majesty's Colonial Government, Aden (for other than Postal and Telegraph transactions).

Name of Account Officer through whom the transactions should be settled.	Name of Departmental Agency or officer through whom the accounts are settled.	Names of Governments, States, Chiefships and Estates.
Accountant General, Bengal	Eastern States Agency	Athgarh, Athmalik, Bamba, Baud, Bastar, Baramba, Bonai, Changbhakar, Chhukhadan, Cooch Behar, Dasjolla, Debnand, Gangpur, Hindol, Jashpu, Kulahandi, Kanher, Kawardhar, Keonjhar, Khairagarh, Khandpara, Kharsawan, Korea, Mayurbhanj, Nandgaon, Narsinghpur, Nayagarh, Nilgiri, Pal-Lahara, Patna, Raigarh, Raimkhol, Ranpur, Sakti, Saragarh, Seraitela, Sonpur, Surruja, Talcher, Tigira, Tripura, Udaipur.
Accountant General, Punjab.	Punjab States Agency	Bhawalpur, Chamba, Dujana, Faridkot, Jind, Kapurthala, Khairpur (Sindh), Loharu, Mandi, Malerkotla, Naldu, Pataudi, Patiala, Suket.
	Political Agent, Simla	Baghal, Baghat, Balsan, Bashahr, Bhanji, Bija, Bilaspur, Darkoti, Dhanti, Jubbal, Kalsa, Keonthal, Kumbarsan, Kunihar, Kuthar, Mailog, Mangal, Nalagarh, Sangri, Simrur, Taroch, Tehri Garhwal.
	Deputy Commissioner, Ambala.	Ramgarh.
	Resident in Kashmir	Kashmir, Poonch
	Deputy Commissioner and Superintendent, Hill States, Simla.	Delath, Dhadi, Ghund, Koti, Madhan, Ratesh, Rawingarh, Theog
Comptroller, Assam	Manipur States Agency	Manipur
	Deputy Commissioner, Khasi and Jaintia Hills.	The estates situated in Khasi and Jaintia Hills.
Comptroller, North-West Frontier Province.	Political Agent, Dir, Swat and Chitral.	Chitral, Dir, Swat
	Deputy Commissioner, Hazara.	Amb.

## CHAPTER 10.—FORM AND TREATMENT OF EXCHANGE ACCOUNTS.

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			and Annexure.

## Introductory.

131. The instructions in this Chapter relate primarily to the procedure to be observed in Civil Account Offices in respect of accounts exchanged with other Civil Account Offices ; they shall apply also generally to the treatment of Exchange Accounts in all other Account Offices.

### Form of Account.

132. An Exchange Account will contain two kinds of items, namely,

(1) transactions of which the Account Officer receiving the account obtains information through another part of his accounts also, e.g., remittances of money into, and cheques drawn by officers of the Central Government (Civil) on, treasuries subordinate to another Account Officer; remittances into and cheques drawn on Civil treasuries by officers of the Posts and Telegraphs and Defence Departments;

(2) transactions of which the Account Officer receiving the account gets no information, except through it, and which he has therefore to deal with when he receives it, *e.g.*, payments and receipts by one Account Officer on account of another, which the latter must, on receipt of the Exchange Accounts, bring within his own accounts.

133. Except as otherwise provided, every Exchange Account should be prepared in Form 15 and classified under four heads. Taking, by way of example, the account between Central Revenues and Punjab the four heads shall be as follows :—

- I. Remittances to Central Revenues from Punjab
- II. Remittances to Punjab from Central Revenues.
- III. Items adjustable by Central Revenues.
- IV. Items adjustable by Punjab.

The classification of an Exchange Account under four heads is intended only as a convenient working arrangement and should not be understood as implying any division of responsibility. See Article 136.

In the case of Exchange Account between Civil and Civil the operation on heads I and II would be confined practically to cheques drawn on treasuries by Public Works and Forest Officers of the Central Government in account with another Accountant General and payments into treasuries by such officers.

134. There should be four schedules attached to each Exchange Account, namely :—

A.—a schedule, in Form 16, giving details of debits under head I or II (as the case may be), *viz.*, remittances to the Account Officer receiving the account ;

B.—a schedule, in Form 16, of credits under head I or II ;

C.—a schedule, in Form 17, of debits under head III or IV (as the case may be), *viz.*, items adjustable by the Account Officer receiving the account ;

D.—a schedule, in Form 17, of credits under head III or IV.

1. In respect of remittances into treasuries by Public Works Officers of the Central Government who are in account with another Accountant General, both the remitting and receiving account circles are required to prepare schedules under this Article. It is open, however, to Accountants General, by mutual agreement, to dispense with the schedules of debits required to be prepared by the remitting account circle, provided that the Account Office of that circle intimates promptly to the other Account Office all discrepancies that the examination of the schedule of credits received from the latter may bring to light.

2. In respect of responding adjustments communicated through the outward account there is no necessity for detailing the items in the schedules.

NOTE.—Writes-back of debits or credits made in a former month under head III or IV should be made under the head under which the debits or credits originally appeared.

135. All original transactions should be detailed in the schedules accompanying the Exchange Accounts, but in the case of cheques and remittances of Public Works Officers adjusted through Exchange Accounts it is sufficient to state, in Schedule A or B, as the case may be, the amount paid or received at each treasury on account of each Public Works division. Treasury Consolidated receipts should accompany the schedule, but it is not necessary to forward paid cheques.

Public Works outward items which represent charges for work done should be supported by certificates in the form prescribed by the Auditor General except in the case of works of Central Departments which are executed by the Provincial Public Works Department as a standing arrangement and in respect of which the Provincial Accountant General acts as a sub-Account Officer of the Account Officer of the department concerned. Items of the latter class should be shown as a single entry in the schedule supported by a subsidiary schedule giving such details as may be required by the Account Officer concerned.

Public Works outward items which represent receipts realised as a standing arrangement on behalf of the Central Departments referred to in the preceding sub-paragraph should also be shown as a single entry in the schedule supported by a subsidiary schedule giving such details as may be required by the Account Officer concerned.

NOTE.—Before despatch, the exchange account should be examined so that it may be verified that the figures agree with those in the Detail Books, that all necessary explanations are given, and that all documents are attached or their absence explained and the necessary action taken.

### Disposal of Account.

136. The Account Officer who sends out the account must, in the case of items falling under heads I and III, if his account is the second side, or in the case of those under heads II and IV, if it is the first side, not only state the items correctly and be prepared to give any information required regarding them but must also keep a careful watch over all outstandings and press the other party for their speedy adjustment. The receiving Account Officer, on the other hand, is directly responsible for the speedy adjustment of all items passed on to him, and if he finds any item which in the case of head I or II he cannot trace, or in the case of head III or IV which he is not prepared to accept and respond to, he must induce the other party to write back the original credit or debit. If the matter cannot be settled by correspondence, a reference should be made to the Auditor General; but until the item is adjusted by the receiving officer or written back by the originating officer, both parties shall remain equally responsible for the outstanding.

1. Items shown under "Remittances to" and "Items adjustable by" other account circles should not be written back without the previous consent of the account circle concerned. Errors committed in crediting or debiting amounts to heads I to IV should be rectified by addition or deduction, as the case may be, and not by a transfer entry and the fact intimated to the other party to the account in Form 18.

2. In respect of remittances into treasuries made by Public Works Officers of the Central Government who are in account with another Accountant General, the rule in this Article is subject to the qualification that, as in respect of cheques of such officers, the primary responsibility for watching the clearance of transactions shall devolve upon the Accountant General who keeps the accounts of the Public Works Officers concerned.

137. In the case of items under head I or II, the credits will usually be known before the debits appear in the Exchange Account. To facilitate the scrutiny of the adjustment of transactions under these heads other than transactions of Public Works and Forest Officers, the credit in each outward account and the corresponding entries from the inward accounts should be posted in a register in Form 19. If any differences are noticed, necessary action should be taken.

NOTE—The detailed procedure for watching the adjustment of Public Works and Forest transactions passed through head I or II of the Exchange Account will be such as may be prescribed by the Auditor General.

138. Immediately on receipt of the inward account, the transactions shown under head III or IV, as the case may be, should be posted individually in consecutive order in columns 1 to 3 of the Adjustment Registers (Form 20) for credits and debits respectively. These transactions should then be dealt with as follows:—

In respect of items which are adjustable under heads which have been opened in departmental abstracts, suspense slips should be prepared in the form prescribed by the Auditor General. All suspense slips should be entered in a list of suspense slips which together with the suspense slips themselves and the supporting vouchers or other documents should then be sent to the Departmental auditor concerned for necessary



adjustment. At the same time, the sections concerned are required to classify such of the other charges and credits as are not adjustable in the Departmental Abstracts. As soon as this has been done and the lists of suspense slips have been returned with the prescribed certificate of adjustment, columns 4 to 8 of the Inward Adjustment Register (Form 20) should be posted. The items which are adjusted in the Central section of the accounts should be classified in the Adjustment Register, under the relevant Departmental Adjusting Account head, or under the appropriate debt or remittance head, as the case may be, while items which are adjusted in the Provincial section are classified under the Head "Adjusting Account between Central and Provincial Governments". Items which are susceptible of adjustment but cannot be treated as finally settled should be placed under objection and entered in columns 4 and 5 as well as in column 8 of the Register. The Adjustment Register should be closed after the total of the "adjusted" and "omitted" items has been agreed with the total of the inward account.

For transactions in the inward Exchange Accounts which are adjustable in the Provincial section of the accounts separate adjustment registers should be maintained. The transactions should be classified in these registers under the "Departmental Adjusting Account" or other heads concerned by *per contra* credit or debit to the head "Adjusting Account between Central and Provincial Governments". The Provincial register should be closed after the total credit or debit under the latter head has been agreed with the corresponding debit or credit adjusted under the same head in the central Adjustment Register.

NOTE 1.—When in respect of a net debit received through the Exchange Account, the gross debit is adjustable in the Provincial section and the deductions are adjustable in the Central section, the amount of the gross debit should be posted in column 5 of the Adjustment Register under the head "Adjusting Account between Central and Provincial Governments" and the deductions should be posted in red ink in the same column under the appropriate suspense or other head concerned.

NOTE 2.—Items passed through the Inward Exchange Accounts which are adjustable in the Public Works Divisional accounts should be taken by the Accountant General under the Head "Public Works Remittances—III.—Other Remittances—(b) Items adjustable by Public Works" and should be communicated to the Divisional Officer concerned, who will then become responsible for clearing them. Any items which are adjustable in the accounts of other Divisions should be passed on by the Divisional Officer to the divisions concerned for adjustment, while items of a doubtful nature should be accepted provisionally and referred to the Accountant General separately for re-adjustment. This procedure should apply *mutatis mutandis* to items passed through Inward Exchange Accounts which are adjustable in the accounts of the Forest Department.

139. An arrear adjustment, that is an adjustment of an item rejected, or outstanding from a previous account, should be entered in the Inward Adjustment Register in continuation of and below the total of the current month's adjustments, the name of the month in which it originally appeared being noted in the first column.

### Exchange Account Abstract.

140. When the grand total of the Adjustment Register has been made the amounts entered in the column "adjusted" should be posted into the Exchange Account Abstract (Form 21) by each adjuster. The Abstract for Central transactions should be kept separate from that for Provincial transactions. In the Central Abstract, the grand total of the column "adjusted" in the Central Register should be shown under the relevant Exchange Account head as a responding entry. When there is more than one amount under the same detailed head, the figures should first be posted at foot of the abstract, for which purpose sufficient space is left at the foot of each page. Care must be taken that the Abstract is posted only from the Adjustment Registers, and not from the Exchange Account itself or any other document.

141. When all the Exchange Account adjustments of the month have been posted in it, the Exchange Account Abstract should be totalled, examined, and submitted to the Gazetted Officer for approval. It should then be made over to the Book Section.

### Objections.

142. Every item which is not finally settled should be entered in an Objection Statement and in the Objection Book (Forms 22 and 23). The serial numbers of items of previous months still outstanding should be entered at the beginning of each Objection Statement and the Objection Book. The debit items should be entered first and then the credit items.

The procedure for the upkeep of the Objection Book and for watching the adjustment of the items entered in it will be such as may be prescribed by the Auditor General.

### Advances and Suspense Items.

143. No "Advances Repayable" or other "Suspense" item should be left outstanding under the Exchange Accounts, pending recovery. It should be adjusted to the appropriate debt head and must be entered in the proper Objection Book.

### Progress Register.

144. The progress of the adjustment of each Exchange Account should be watched by means of a register in Form 24 in which the totals of the prescribed heads should be entered monthly separately for the inward and the outward account. The outward figures should be entered first for the twelve months and for March final and supplementary, and the inward figures should be entered similarly below them. Annual totals should be made of all the eight columns separately for the inward and the outward account and grand totals of the two made with opening and closing balances.

145. (a) The progress of adjustment under all heads should be watched closely, that under heads III and IV being tested in detail month by month.

(b) The unadjusted balance under heads I and II should ordinarily be small, as most of the items are cleared during the same month. The balances should, however, be tested from time to time. See also Article 137.

146. After the March final accounts have been despatched, the balances outstanding under heads I and III or II and IV, as the case may be, should be communicated to the other party to the account. As soon after the close of March supplementary adjustments as possible but not later than the 15th August, an Annual Consolidated Abstract of the Progress Register prescribed in Article 144 should be sent to the Auditor General and to the other party to the account, in Form 25 with detailed explanations, on the reverse of that form or in Form 26 of the balance outstanding under heads I and III or II and IV, as the case may be.

### List of special items adjustable on the books of certain Civil Accountants General.

147. A list showing certain special items and the Accountants General in whose books they should be adjusted is given in the Annexure to this Chapter. Certain items which should be adjusted in the books of the Accountant General, Central Revenues, are mentioned in the Annexure to the succeeding Chapter.

### ANNEXURE

(SEE ARTICLE 147).

The transactions connected with the following items should be adjusted by the Accountants General noted against each :—

Items.	Accountant General.
Mysore Assigned Tract . . . . .	Madras.
Mysore Residency . . . . .	Do.
Madras Military Assistant Surgeon's Fund . . . . .	Do.
Imperial Meteorological Department . . . . .	Bombay.
Mint (Bombay) . . . . .	Do.
Bombay Family Pension Fund of Government Servants. . . . .	Do.
Survey of India . . . . .	Bengal.
Mint (Calcutta) . . . . .	Do.
Geological Survey . . . . .	Do.
Mines . . . . .	Do.
Botanical Survey . . . . .	Do.
General Family Pension Fund . . . . .	Do.
Hindu Family Annuity Fund . . . . .	Do.
Bengal Christian Family Pension Fund . . . . .	Do.
Bengal Uncovenanted Service Family Pension Fund . . . . .	Do.
Bengal and Madras Service Family Pension Fund . . . . .	Do.

CHAP. 11.] EXCHANGE ACCOUNTS WITH THE ACCOUNTANT GENERAL, CENTRAL REVENUES, AND THE CHIEF AUDITOR, INDIAN STORES DEPARTMENT. [148-149

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CHAPTER 11.—EXCHANGE ACCOUNTS WITH THE ACCOUNTANT GENERAL, CENTRAL REVENUES, AND THE CHIEF AUDITOR, INDIAN STORES DEPARTMENT.

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Transactions of Central Departments adjusted by the Accountant General, Central Revenues . . . . .	149	Repayments of debt by Provincial Governments to the Central Government . . . . .	154
The Indian Civil Service and the Superior Services (India) Family Pension Funds . . . . .	152	Exchange Account with the Chief Auditor, Indian Stores Department . . . . .	155
Transactions under " Adjusting Account between Central and Provincial Governments " passed on to the Accountant General, Central Revenues . . . . .	153A	List of items, transactions connected with which should be adjusted on the books of the accountant General, Central Revenues . . . . .	Annexure

**Introductory.**

148. The Exchange Account with the Accountant General, Central Revenues, is peculiar in this respect that several kinds of service and debt head items are adjusted through it, instead of directly against the appropriate heads in the Central section of the books of Provincial Accountants General or in the books of non-Civil Account Officers. A list of these items will be found in the Annexure to this Chapter.

As it is of great advantage that these items should be adjusted in the Central Revenues accounts of the month to which they pertain, the outward account with Central Revenues should be sent out as soon as possible and in advance of the other accounts—*vide* Article 82.

**Transactions of Central Departments adjusted by the Accountant General, Central Revenues.**

149. The following procedure should be followed in respect of the receipts and charges of the departments mentioned below which should be finally brought to account by the Accountant General, Central Revenues :—

**Archæology.**

Intelligence Bureau, Home Department.

Indian State Forces.

Imperial Council of Agricultural Research Department.

Imperial Institute of Agricultural Research with its sub-stations

Imperial Dairy Institute, Bangalore, with its sub-stations.

Viceregal Estates.

Separate schedules of any receipts pertaining to these departments reported by treasuries should be despatched by Civil Account Officers to

150-152]      **EXCHANGE ACCOUNTS WITH THE ACCOUNTANT GENERAL, CENTRAL REVENUES, AND THE CHIEF AUDITOR, INDIAN STORES DEPARTMENT.**      [CHAP. 11.]

the Accountant General, Central Revenues, in anticipation of the Exchange Accounts in which the receipts are credited, but in the case of receipts received by non-Civil Departments the schedules may be sent with the Exchange Accounts

The charges of these departments should be reported by treasuries to the Accountants General bi-monthly in schedules showing the voucher number and the amount of each voucher, a separate schedule being used for each department. As soon as these schedules are received they should be checked with the supporting vouchers, the total of each schedule also being checked with the list of payments. A covering list should then be prepared in Form 21 separately for each department and despatched to the Accountant General, Central Revenues, with schedules supported by vouchers, excluding paid cheques, in anticipation of the Exchange Accounts in which the charges are debited.

The vouchers, excluding paid cheques, for expenditure incurred by non-Civil Departments will be forwarded with the Exchange Accounts.

150 Ecclesiastical expenditure other than that incurred in the Railway and Defence Departments shall be finally adjusted in the books of the respective Civil Accountants General, but such expenditure brought to account in the books of Provincial Accountants General should be reported by them monthly to the Accountant General, Central Revenues. Ecclesiastical expenditure incurred in the Defence Department should be passed on monthly by the Military Accountant General to the Accountant General, Central Revenues, for adjustment while the expenditure incurred in the Railway Department should be debited to the Accountant General, Central Revenues, through the monthly Settlement Account. The Military Accountant General and the Controller of Railway Accounts, who will be acting as sub-Account Officer of the Accountant General, Central Revenues, for this purpose, should render to him monthly an audited and classified account of the Ecclesiastical expenditure incurred in their respective Departments.

151. The Central Government's obligation to maintain ancient monuments springs from Section 11 of the Ancient Monuments Preservation Act, 1904, in the case only of protected monuments in respect of which Government have acquired rights under Section 4 of the aforesaid Act, or which they have acquired under Section 10 of the Act. The receipts and charges pertaining to such monuments should be passed on to the Accountant General, Central Revenues, for adjustment. The totals only of such receipts or charges need be shown in the schedules, any particulars required by the Accountant General, Central Revenues, being given in separate statements.

**The Indian Civil Service and the Superior Services (India) Family Pension Funds.**

152. Transactions relating to the Indian Civil Service Family Pension Fund and the Superior Services (India) Family Pension Fund

arising in other account circles should be passed on to the Accountant General, Central Revenues, monthly through the Exchange Accounts, such transactions arising in the accounts of the Railway Department being passed on to the Accountant General, Central Revenues, through the monthly Settlement Account. The monthly transactions in respect of transfers from the General Provident Fund should, in addition, be should be intimated to the Accountant General, Central Revenues, in relating to each category being furnished in separate certified lists in Form 28 or 29, as the case may be. These lists should be sent to the Accountant General, Central Revenues, by the 25th of the month following that to which the recoveries relate. In the case of the Superior Services (India) Family Pension Fund, advance intimations of the transferred and untransferred sections of each of these Funds given to the Accountant General, Central Revenues, by telegram as soon as the transfers are made. The net balances of these transactions should be transferred by the Accountant General, Central Revenues, half-yearly to the Secretary of State through the London Accounts.

In the case of transactions under the Indian Civil Service (Non-European Members) Family Pension Rules, the charges only should be passed on to the Accountant General, Central Revenues, for final adjustment in his books, the receipts being brought finally to account in the Central section of the Civil Accountant General's books under the appropriate head.

#### Transactions under "Adjusting Account between Central and Provincial Governments" passed on to the Accountant General, Central Revenues.

153. As the balances of the Central Government are worked out on the books of the Accountant General, Central Revenues, all adjustments affecting the balances of the Central Government initiated by an Accountant General other than adjustment affecting Railway balances should be shown separately in the schedules, the details of the recoveries bulk so that he may agree them with the adjustments against Central balances communicated to him by the Central Accounts Section of the Bank. When, therefore, an Accountant General receives intimation from the Bank that adjustments between Central and Provincial balances have been carried out as instructed by him, he should clear the outstandings under the head "Adjusting Account between Central and Provincial Governments" in the Central section of his accounts by debit or credit to the Exchange Accounts with Accountant General, Central Revenues. On receipt of a copy of the same intimation from the Bank the Accountant General, Central Revenues, should afford the necessary credit or debit in his accounts to the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank" by *per contra* debit or credit to the appropriate Exchange Account head concerned.

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**GENERAL, CENTRAL REVENUES, AND THE CHIEF**  
**AUDITOR, INDIAN STORES DEPARTMENT.**

**Transactions with Railways.**

**153A.** Transactions adjustable against Railway balances which originate in the Central section of the Accounts of a Provincial Accountant General shall be passed on to the Accountant General, Central Revenues, who will carry out the necessary money settlement with the Bank. See Article 176.

**Repayments of debt by Provincial Governments to the Central Government.**

**154.** The repayments of debt by Provincial Governments to the Central Government which are adjusted finally on the books of the Accountant General, Central Revenues, should not be passed on to that officer through the Exchange Accounts, but should be adjusted in accordance with the procedure described below.

The Provincial Accountant General should, when sending the advice of adjustment to the Bank in respect of Debt repayments, adjust the transaction in the Provincial section of his accounts under the head "Central Accounts Office—Reserve Bank Suspense" by debit to the appropriate head, the credit under the former head being cleared by transfer to the head "Reserve Bank Deposits—Central Accounts Office, Reserve Bank" on receipt of clearance memorandum from the Bank. The Provincial Accountant General should at the same time send a special intimation to the Accountant General, Central Revenues, regarding the particular advice in which repayment of debt has been communicated to the Bank for adjustment so that the latter may watch the credit to be afforded by the Bank. On receipt of advice of adjustment from the Bank, the Accountant General, Central Revenues, should make necessary adjustment in his books crediting "Q—Loans and Advances by the Central Government" by debit to "Reserve Bank Deposits—Central Accounts Office, Reserve Bank.

The procedure prescribed above shall apply *mutatis mutandis* to payments of interest by Provincial Governments to the Central Government.

**Exchange Account with the Chief Auditor, Indian Stores Department.**

**155.** Receipts and charges of the Indian Stores Department, receipts of the Salt Revenue Branch of the Department of Central Excises and Salt, Northern India, and charges of the Department of Central Excises and Salt, Northern India, shall be finally brought to account in the books of the Chief Auditor, Indian Stores Department.

The receipts of the Salt Revenue Branch of the Department of Central Excises and Salt, Northern India, paid into treasuries should be reported by the Treasury Officers to the Accountants General in monthly schedules and the latter should forward the schedules in original to the

(CHAP. 11.] EXCHANGE ACCOUNTS WITH THE ACCOUNTANT [ANNEX.  
GENERAL, CENTRAL REVENUES, AND THE CHIEF  
AUDITOR, INDIAN STORES DEPARTMENT.

Chief Auditor, Indian Stores Department, on the seventh day of the month following that to which they relate with a covering list showing :—

- (1) name of treasury ;
- (2) number of schedules ,
- (3) amount of each schedule ;
- (4) total receipts at each treasury.

Each Deputy Accountant General, Posts and Telegraphs, should similarly communicate to the Chief Auditor, Indian Stores Department, on the seventh day of the month following that to which they relate the receipts on this account credited in Post Offices.

156. Charges of the departments mentioned in the preceding Article paid at treasuries should be reported by Treasury Officers direct to the Chief Auditor, Indian Stores Department, in bi-monthly schedules supported by vouchers (other than paid cheques). The transactions reported in these schedules should be brought to account by the latter officer in the accounts of the month to which they relate in anticipation of the debits passed by the Accountants General concerned through their Exchange Accounts.

#### ANNEXURE.

(See Article 148).

The transactions connected with the following items should be adjusted on the books of the Accountant General, Central Revenues.

1. Expenses of the Governor General, etc., on tour.
2. Viceregal Estates.
3. Haulage charges of carriages of Members of the Governor General's Executive Council.
4. Railway charges for distinguished visitors to India incurred under special orders of the Central Government.
5. Simla payments on account of the Central Government.
6. Expenditure against grants at the disposal of the Home Department and the Department of Education, Health and Lands of the Central Government.
7. Payments on account of the Bureau of Central Intelligence.
8. Transactions pertaining to Chief Commissioners' provinces other than Coorg.
9. Pay, leave salaries and compensatory allowances (other than travelling allowances) of gazetted officers attached to the offices of the Civil Accountants General or to the office of the Auditor General.
10. Pay and allowances of the Inspection Accountants attached to the office of the Auditor General.
11. Ecclesiastical charges incurred by the Railway and Defence Departments.
12. Capital expenditure of the Lighthouses Department.
13. Charges of the Eastern Iran Consulate General (Khorasan and Seistan Consulates).
14. Consular and Diplomatic Services in Iran.
15. Archaeological Department.



ANNEX.]      EXCHANGE ACCOUNTS WITH THE ACCOUNTANT      [CHAP. 11.  
                  GENERAL, CENTRAL REVENUES, AND THE CHIEF  
                  AUDITOR, INDIAN STORES DEPARTMENT.

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16. Receipts and charges of the Central Research Institute, Kasauli.
17. Imperial Council of Agricultural Research Department.
18. Charges of the Government of India Marketing Board.
19. Receipts and charges of the Sugar Technological Institute, Cawnpore.
20. Receipts and charges of the Imperial Institute of Agricultural Research with its sub-stations.
21. Receipts and charges of the Imperial Dairy Institute, Bangalore, with its sub-stations.
22. Payments by Provincial Governments on account of the cost of anti-rinderpest Serum supplied by the Imperial Institute of Veterinary Research, Muktesar.
23. Receipts and charges of the Central Veterinary Department, Muktesar.
24. Expenditure debitable to Civil Aviation.
25. Charges for loss on withdrawal of Bronze (Copper) and Nickel coins.
26. Charges for organising Indian State Forces.
27. Charges of the Government of India Printing and Stationery Department.
28. Transactions relating to Political Agencies and Residencies under the audit of the Accountant General, Central Revenues—*vide* Political Agencies and Residencies shown against the Accountant General, Central Revenues, in the Annexure to Chapter 9.
29. Transactions on account of payments of commuted value of pensions debitable to the Central Government excepting those pertaining to the Railway, Posts and Telegraphs and Defence Departments.
30. Central Loans.
31. Indian Civil Service Family Pension Fund.
32. Superior Services (India) Family Pension Fund.
33. Payments under Indian Civil Service (Non-European Members) Family Pension Rules.
34. Transactions connected with Provident Funds the accounts of which are maintained by the Accountant General, Central Revenues.
35. Central Trust Interest Account (see footnote 346 to the List of Major and Minor Heads).
36. Transactions with certain Foreign Governments and Indian States which are adjusted through the Accountant General, Central Revenues, under the rules in Chapter 9.
37. Advances made by the Central Government to the Provincial Governments and repayments in respect of such advances (including pre-autonomy debt). See Article 154.

CHAP. 12.] EXCHANGE ACCOUNTS BETWEEN CIVIL (INCLUDING [157-158  
POSTS AND TELEGRAPHS) AND DEFENCE SERVICES.

CHAPTER 12.—EXCHANGE ACCOUNTS BETWEEN CIVIL  
(INCLUDING POSTS AND TELEGRAPHS) AND DEFENCE  
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**Introductory.**

157. Transactions pertaining to the Defence Services taking place at a Central or a Provincial treasury as well as any transactions arising in the Central or Provincial section of a Civil Accountant General's books which are adjustable in the accounts of the Defence Services should be adjusted through the Exchange Accounts between Civil and Defence Services, the money settlement between the Central and Provincial Governments in respect of such transactions, where necessary, being effected separately by the Civil Accountant General concerned in the manner indicated in Article 13 of Volume I of this Code. Similarly, all transactions arising in the accounts of the Defence Department which are adjustable in the books of a Civil Accountant General should be passed on by the Defence Account Officer concerned to the former through the Exchange Accounts, any adjustment between the Central and a Provincial Government in respect of such transactions being left to be effected by the Civil Accountant General concerned, *vide* Article 16 (2) of Volume I of this Code.

**Schedules of Receipts and Payments.**

158. The original schedules of Miscellaneous Defence Services Receipts (Form T. A. 15 of Volume II of this Code) submitted by Treasury Officers with their monthly accounts should be collected together by the Civil Accountant General and forwarded to the Defence Account Officer concerned under cover of a list in Form 30 which should be despatched not later than the 10th of the month following that to which it relates. The schedules of Defence Services Remittances (Form T. A. 14 of Volume II of this Code) with the duplicate copies of Receivable Orders received with the treasury accounts should, however, be retained in the Accountant General's office. The latter schedules should be pasted in a register in original in Form 31 and the corresponding debits intimated through the inward Defence Services Exchange Accounts should be posted against the items concerned in the appropriate column. At the end of each quarter, the items remaining unadjusted

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POSTS AND TELEGRAPHS) AND DEFENCE SERVICES.**

should be carried into the "Balance" column for that quarter and a list of the unadjusted items supported by the connected duplicate copies of the Receivable Orders, should be transmitted to the Defence Account Officer concerned.

The procedure prescribed in this Article shall apply *mutatis mutandis* to Defence Services receipts received by the Bank at places where the Bank renders accounts direct to the Accountant General.

**159.** The periodical schedules of Defence Services Payments (Forms T. A. 16 and 17 of Volume II of this Code) transmitted by Treasury Officers and the Bank should on receipt be collected together and listed separately in Form 32. The schedules relating to payments of cheques (Form T. A. 16 of Volume II of this Code) together with the paid cheques themselves should be forwarded to the Defence Account Officer concerned through the Deputy Assistant Military Accountant General in charge, Hollerith Section, Delhi, with the exception of those pertaining to the Controller of Military Accounts, Southern Command, and the Controller of Naval Accounts which should be forwarded through the Accountant in charge, Hollerith Section, c/o the Controller of Naval Accounts, R. I. N. Dockyard, Bombay, and those pertaining to the Controller of Army Factory Accounts, Calcutta, which should be forwarded through the Deputy Assistant Military Accountant General in charge, Hollerith Section, Calcutta. The schedules relating to other payments (Form T. A. 17 of Volume II of this Code) with all vouchers should be forwarded direct to the Defence Account Officer concerned. The first list of schedules should be sent about the 25th of the month to which it refers and the second list on the 10th of the next month.

Cheques issued on sub-treasuries should be detailed in the schedule of payments separately from those paid by the head treasury.

1. The due dates prescribed in this and the preceding Article must be strictly observed, and if all the schedules have not been received from treasuries or the Bank on the due dates those which have been received should be forwarded, and supplementary lists should be sent as early as possible after the receipt of the late schedules.

**160.** The Civil Accountant General should preserve for record a copy of the covering lists and also a copy of the schedule of receipts and of the entries in the "Miscellaneous Payments" column of the schedule of payments.

**161.** The credits relating to the Defence Services Officers' Provident Fund should be communicated to the Controller of Military Accounts and Pensions, Lahore, in advance of the monthly exchange account. Schedules containing particulars of these credits should be prepared in the Accountant General's office in Form 17 and sent on the dates mentioned below, copies being retained for record :—

(i) deductions from bills paid up to the 10th of a month—by the 25th of the month ;

(ii) deductions from bills paid during the remainder of the month and subscriptions paid in cash during the month—on the 10th of the following month.

### Form of Exchange Account.

162. The outward Exchange Account should be prepared in Form 33, and the inward in Form 34. The mutual adjustment and clearing of items shall be regulated in accordance with the rules laid down in Chapter 10. Each Defence Account Officer shall furnish to the Auditor General and the Accountant General concerned annually a statement compiled in the manner prescribed in Article 146.

NOTE.—Separate annual Consolidated Abstracts of Progress Registers, as prescribed in Article 146, should be submitted to the Auditor General by Civil Accountants General acting as sub-Account Officers on behalf of the Military Accounts Department in respect of works transactions pertaining to the Military Engineer Services and the Royal Air Force executed in the Public Works Department. Similarly, Defence Account Officers acting as sub-Account Officers of a Civil Accountant General in respect of transactions relating to Public Works under the control of the Military Engineer Services should submit separate Abstracts of Progress Registers for such transactions.

163. The transactions which are passed through heads I to IV of the Exchange Account are of the kind specified below :—

#### HEAD I.—*Remittances to Civil from Defence Services.*

This head is intended for (i) cash remitted by the officers of the Defence Department into a Civil treasury, (ii) remittances into Civil treasuries by Indian States on account of the cost of military stores supplied to them and (iii) transfer receipts drawn by Civil treasuries, and cheques drawn by the Civil Department, on Military treasure chests.

#### HEAD II.—*Remittances to Defence Services from Civil.*

These remittances comprise payments upon cheques issued by the officers of the Defence Department, and also—when such are specially ordered—specie remittances from Civil treasuries to Military treasure chests. Registration fees, Stamp, Abkari and Salt collections, etc. paid into Military treasure chests should appear under this head.

#### HEAD III.—*Items adjustable by Civil.*

This head is intended for moneys received or charges incurred on account of the Civil Department by officers of the Defence Department, and credited or debited by them to the Civil Department for adjustment in the accounts of Civil Account Officers. Under this head should be included sums paid into Military treasure chests on account of Cantonment Funds, contributions for foreign service, examination fees and subscriptions to Service Funds. Consequently the original items under this head should appear always in the account rendered by the Defence Account Officers to Civil, and the responding entries in the account rendered by Civil to the Defence Account Officers.

#### HEAD IV.—*Items adjustable by Defence Services.*

This is intended for receipts received otherwise than on Receivable Orders and for payments on account of the Defence Department made otherwise than on cheques issued by officers of the Defence Department, and also for the value of stores supplied by and returned to Civil

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POSTS AND TELEGRAPHS) AND DEFENCE SERVICES.

Departments. These transactions should be debited or credited to the Defence Account Officers in the account rendered to them by Civil. The only entries under this head in the account rendered to Civil by the Defence Account Officer should be the responses given by them in adjustment of these debits and credits.

164. The Civil Accountant General need give no particulars in his outward Exchange Account of the items credited and debited under heads I and III, and in the same way the Defence Account Officer need give no particulars of the items credited and debited under heads II and IV of his outward Exchange Account. These particulars should be given in separate schedules on the plan described in Articles 134 and 135. The Accountant General in giving particulars of credits under head IV, should also enter in the relevant schedules the full designation of the party paying the amount into the treasury. Receipts and expenditure pertaining to Military Engineer Services or Royal Air Force Works executed in the Public Works Department as a standing arrangement, in respect of which the Civil Account Officer acts as a sub-Account Officer on behalf of the Military Accounts Department, should not be included in the main Exchange Account sent to that Department but should be booked under a separate head "Exchange Account between Civil and Defence Services—sub-Account Officer, M. E. S. or sub-Account Officer, R. A. F.", as the case may be. A similar procedure should be followed in cases in which a Defence Account Officer acts as a sub-Account Officer of a Civil Accountant General in respect of public works under the control of the Military Engineer Services.

NOTE.—A copy of the outward Exchange Account with entries of debits and credits under head II only should be sent by the Civil Accountant General to the Hollerith Section concerned as described in Article 159 relating to the transmission of schedules of payments of cheques, simultaneously with the despatch of the Account to the Defence Account Officer concerned.

### Account for March.

165. All original transactions relating to Defence Services which are likely to appear in the Exchange Accounts for March (Final) under head "IV.—Items adjustable by Defence Services" according to the latest available information, should be communicated by each Accountant General to the Defence Account Officer concerned by batches in the form of advance schedules, the last batch being sent in time to reach them before the 25th May.

Any such transactions coming to light after the despatch of the last batch of advance schedules, which may be adjusted by the Accountant General in his March Final account, should be communicated to the Defence Account Officers, as they are noticed, for adjustment in their March Supplementary accounts, in time to reach them before the 25th June, all communications after the 20th June being made by telegram.

166. In order that transactions affecting Provincial balances which originate in the accounts of the Defence Account Officers may be adjusted as far as possible in the accounts of the year to which they relate, these officers should send advance schedules in respect of such transactions

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for the months of February and March so as to reach Civil Accountants General by the 25th March and 10th April respectively, any corrections to the Secretary of State through the Remittance Account. The trans-Accountant General not later than the 10th April. The vouchers and other documents relating to the transactions need not, however, accompany the schedules but should be sent with the regular Exchange Accounts.

### Lapse of Cheques.

167. Military cheques lapse at the end of the third month after the month of issue and should be adjusted in the books of the Defence Department, and not in those of the Civil Department.

### Indian Military Service Family Pension Fund and Indian Military Widows' and Orphans' Fund.

168. Transactions pertaining to the Indian Military Service Family Pension Fund and the Indian Military Widows' and Orphans' Fund should be passed on by the Civil Account Officer concerned monthly through the Exchange Account to the Controller of Military Accounts and Pensions, Lahore, pending eventual transfer of the net transactions to the February schedules also being advised so as to reach the Civil actions relating to the transferred and untransferred sections of each under each category being supported by a list showing in detail the of these Funds should be shown separately in the schedules, the credits amounts recovered from each subscriber. The lists relating to the Indian Military Service Family Pension Fund will be furnished in actions of the Indian Military Widows' and Orphans' Fund.

### Grants of lands and jagirs.

169. The amount payable to Provincial Governments on account of grants of land and jagirs sanctioned by the Defence Department (*vide* Section IX in Appendix 3 to Volume 1 of this Code) should be adjusted in the accounts in the following manner :—

(a) in the case of the grants of a plot of land, the Civil Accountant General concerned should debit the amount representing the value of the plot as assessed by Government to the nearest Defence Account Officer ;

(b) in the case of assignments of land revenue payable in cash, the Defence authorities will arrange for payment through their own Account Officer, and the amount paid will be debited direct against the Defence Services Estimates ;

(c) in the case of an assignment of land revenue paid by land grantee is a land holder, the amount of the grant should be debited annually by the Civil Accountant General to the nearest Defence Account Officer.

NOTE.—The term "nearest Defence Account Officer" means the Controller of Military Accounts whose office is nearest to the Civil Account Officer concerned.  
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170-171] EXCHANGE ACCOUNTS BETWEEN CIVIL (INCLUDING [CHAP. 12,  
POSTS AND TELEGRAPHS) AND DEFENCE SERVICES.

**Leave Salaries and Pensionary Charges.**

170. The charges for leave salaries paid by the Civil or the Posts and Telegraphs Department, in respect of leave earned by service in the Defence Department should be debited by the Civil or the Posts and Telegraphs Account Officers, as the case may be, to the Controller of Military Accounts whose office is nearest to his own office, irrespective of the Military Division or District to which the payments actually relate. Debits for pensionary charges should, however, be passed on to the Controller of Military Accounts and Pensions, Lahore. The debits in each case should be supported by a certificate to the effect that the leave or pension for which the charges are debited was earned in respect of service rendered in the Defence Department and that the amounts charged are correct according to rule.

When, however, the debits on account of charges for leave salary are raised by an officer who is not responsible for their audit, they should be supported by a copy of a certificate in the following form, which should be furnished to that officer by the Account Officer responsible for such audit at the time of issuing the leave salary certificate :—

"I certify that the sum of Rs. \_\_\_\_\_ per month for the period from \_\_\_\_\_ to \_\_\_\_\_ is debitable to the Defence Services estimates on account of the leave salary of \_\_\_\_\_ for leave earned in respect of services rendered in the Defence Department and the amount has been correctly calculated according to rule".

**Charges on account of printing work done for and stationery supplied to the Defence Department.**

171. Charges for the cost of printing work done in the presses of the Central and Provincial Governments on behalf of the various branches of the Defence Department (including the Military Accounts Department) and of stationery supplied by the Printing and Stationery Department to those branches should be passed on for adjustment to the Defence Account Officers as shown below :—

Charges pertaining to	Name of the Account Officer adjusting the charge.
(1) Royal Air Force	Controller of Royal Air Force Accounts, Ambala.
(2) Navy	Controller of Naval Accounts, Bombay.
(3) Army Factories (in respect of stationery supplied for outturn purposes)	Controller of Army Factory Accounts, Calcutta.
(4) Other Defence Services	Controller of Military Accounts, Eastern Command, Meerut.

NOTE.—The cost of stationery supplied to medical store depôts for other than office use should, however, be debited to the Defence Account Officer in whose area the depôt is located.

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**Deceased Soldiers' and Deserters' Estates.**

172. Under Sections 114 to 116 of the Indian Army Act (Act VII of 1911) and Rule 165 of the Indian Army Act Rules, the surplus of the estates of deceased, insane and missing persons and of the property of deserters subject to that Act should be remitted to the Accountant General, Central Revenues, but should not be passed through the Exchange Account. The Accountant General, Central Revenues, will on receipt of these remittances, credit them in his accounts to the minor head "Deposits of the surplus of estates of deceased officers, deserters and others of the Indian Army" under "P.—Deposits and Advances—Part II (C)".



## CHAPTER 13.—ACCOUNTS WITH RAILWAYS.

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## Introductory.

173. All transactions with or on behalf of Railways arising in the accounts of the Central and Provincial Governments are adjusted with the Reserve Bank against the balances of the Railway Fund, which has been created *pro formâ* with effect from 1st April 1939, and of the Government concerned.

173A. The transactions with or on behalf of Railways arising in the accounts of a Provincial Government are initially brought to account under the major head "Adjusting Account with Railways" in Section "S—Remittances". This head shall also be operated upon in the books of the Accountant General, Central Revenues, and the Chief Auditor, Indian Stores Department, for the initial adjustment of transactions with Railways.

174. The procedure for accounting for Railway transactions arising in non-bank treasuries and sub-treasuries and for the communication of such transactions by the treasury officers to the Railway and Civil Accounts Officers has been described in Article 9A and Article 119, Note of Volume II of the Code. Transactions on behalf of Railways taking place in the branches and agencies of the Reserve Bank shall not pass through the treasury accounts or consequently the accounts of the Civil Accountants General but shall be brought to account direct against the Railway Fund in the books of the Reserve Bank—*vide* notes under Articles 10 and 11 of Volume I of this Code.

## Transactions on Account of Railways arising in Provincial Accounts.

175. As soon as intimations are received periodically from Provincial non-bank treasuries of transactions on account of the several Railways the Accountant General should collect them in a Register—Part I of the Register of Adjustment with the Reserve Bank (Form 11) being adopted for the purpose with suitable modifications. The transactions of each Railway shall be shown in separate columns in this part. The procedure for the communication of these transactions, as well as of

other transactions occurring in the accounts of the Province, to the Reserve Bank for adjustment against the balances of the Province and of the Railway concerned shall follow the procedure prescribed for the adjustment of other Central transactions arising in the Provincial accounts—*vide* Articles 86 *et seq.* Separate Registers in forms corresponding to Parts II and III of Form II with suitable modifications should also be maintained for the purpose. On receipt of the memorandum of clearance from the Bank the head "Adjusting Account with Railways" should be cleared by debit or credit to "Reserve Bank Deposits—Provincial".

As soon as the accounts of a month are closed, the Accountant General should prepare and send to each Railway Account Officer concerned an outward account working up to the net debit or credit which has been adjusted through the Bank against the balance of the Railway. This account should be supported by a statement giving particulars of the schedules or advices with which the vouchers, etc., have been forwarded to the Railway by the Treasury Officer or the Accountant General.

NOTE.—The charges for Railway pensions paid at civil treasuries are adjustable with the Chief Accounts Officer, Eastern Bengal Railway, through the Reserve Bank.

### Adjustment of Railway transactions arising in the Accounts of the Central Government.

176. Transactions with or on behalf of Railways originating in the accounts of the Accountant General, Central Revenues, shall be adjusted by him against the balance of the Railway concerned through the machinery of the Central Accounts Section of the Reserve Bank, the procedure described in Article 175 being followed *mutatis mutandis*.

Transactions with Railways which originate in the Central section of the accounts of a Provincial Accountant General, as well as similar transactions originating in the accounts of a Defence or Posts and Telegraphs Account Officer shall be passed on through the Exchange Account to the Accountant General, Central Revenues, and it shall be the responsibility of the latter officer to initiate the necessary money adjustment in respect of such transactions. An advance intimation of these transactions should be sent to the Accountant General, Central Revenues, at convenient intervals in a month so that these may be included in the advices for clearances sent by him to the Reserve Bank. Schedules supported by vouchers shall be sent by the various Accounts Officers to the Accounts Officers of Railways direct at the same time as the intimation is sent to the Accountant General, Central Revenues, copies of these schedules being sent in support of the entries in the Exchange Account with the Accountant General, Central Revenues.

Transactions on behalf of Railways occurring in the accounts of the Chief Auditor, Indian Stores Department, shall be adjusted by that officer with the Bank against the balance of the Railway concerned in the same way as transactions with Provincial Governments are adjusted by him.

the net debit or credit under the head "Adjusting Account with Railways" in his accounts being, however, cleared, on receipt of clearance memorandum from the Bank, by credit or debit to the Exchange Account with the Accountant General, Central Revenues.

**Transactions originating in Railway Accounts which are adjustable against the balances of the Central and Provincial Governments.**

177. The net amount due to or by each Provincial Government will be advised by each Railway Accounts Officer monthly to the Reserve Bank for adjustment against the balance of the Provincial Government concerned, a copy of the advice being at the same time sent to the Provincial Accountant General concerned with the necessary vouchers, etc. These advices will be sent to the Bank at intervals, *viz.*, on the 10th, the 20th and at the end of the month. The same procedure will be followed in respect of transactions adjustable against the balance of the Central Government but separate advices shall be prepared for the transactions relating to each Central Accounts Officer, *viz.*, the Accountant General, Central Revenues, Accountant General, Posts and Telegraphs and the Military Accountant General and sent to the Reserve Bank. The advices covering the transactions of the Posts and Telegraphs and Defence Departments shall be prepared as adjustable with the Accountant General, Central Revenues, the names of the Accounts Officers being shown in brackets. A copy of the advice to the Bank shall also be sent to the Accounts Officer of the Central Department concerned.

177A. A separate outward account for each month supported by vouchers (or schedules if vouchers have been forwarded in advance) working up to the net debit or credit advised to the Bank during the month shall be sent monthly by the Railway Accounts Officer to the Accountant General of the Province or the appropriate Accounts Officer concerned. The procedure described in Articles 108-110 will apply *mutatis mutandis* to the disposal of the accounts received from the Railway Accounts Officers.

178. Items wrongly included in the Settlement Account received from Railway Accounts Officers shall be dealt with as prescribed in Article 104.

**English transactions.**

178A. Railway transactions arising in England are intimated by the Accountant General, India Office, and the Chief Accounting Officer to the High Commissioner for India to the Accountant General, Bengal, for settlement with Railways in same way as Provincial transactions are intimated by them. On receipt of intimation of the total sterling transactions during a month the rupee figure at the average rate for the month shall be advised by the Accountant General to the Reserve Bank for adjustment against the Railway Fund, a copy of the intimation to the Bank being sent by the Accountant General to the Controller of Railway Accounts. On receipt of the advice of correction from the

Central Accounts Section of the Bank the Accountant General, Central Revenues, shall make the necessary adjustment under the head "Reserve Bank Deposits" by credit or debit to Section "S—Remittances—Remittance Account between England and India".

### Adjustment of the balances of the Railway Fund.

179. It is the responsibility of the railway accounting authorities to check and verify that the balance of the Railway Fund as worked out by the Reserve Bank on its books is correct and agrees with the balance as worked out in their own accounts. The Reserve Bank intimates monthly to the Accountant General, Central Revenues, the net total of railway transactions during a month. This figure is also confirmed by the Controller of Railway Accounts who is responsible for its correctness and reconciliation with the figures included by the Bank. On receipt of this intimation the Accountant General, Central Revenues, makes the necessary adjustment under the head "Reserve Bank Deposits—Railways" by *per contra* debit or credit to the head "V—Cash Balance".

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AND TELEGRAPHS.**

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**CHAPTER 14.—EXCHANGE ACCOUNTS BETWEEN CIVIL AND  
POSTS AND TELEGRAPHS.**

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**Introductory.**

180. The four Deputy Accountants General, Posts and Telegraphs, at Delhi, Calcutta, Nagpur and Madras shall be treated as independent Account Officers of the Posts and Telegraphs Department for purposes of Exchange Accounts. The list of Account Officers (including Defence Accounts Officers) in account with each Deputy Accountant General, Posts and Telegraphs, shall be as given in the Annexure to this Chapter.

181. The general rules of procedure laid down in Chapter 10 shall apply *mutatis mutandis* to the Exchange Accounts with the Deputy Accountants General, Posts and Telegraphs. The rules applicable prescribe *inter alia*—

- (a) the classification of the Exchange Accounts under the four main heads prescribed in Article 133 ;
- (b) the preparation of the Exchange Accounts, both outward and inward, in the form prescribed in Article 133, Forms 16 and 17 being used as accompanying schedules containing details of transactions including in the Exchange Accounts ,
- (c) the maintenance of Remittance Registers, to watch the adjustment of remittance transactions passing through heads I and II ; and
- (d) the maintenance of separate Progress Registers, Inward Adjustment Registers and Objection Books.

**Adjustment of transactions between Provinces and the Posts and  
Telegraphs Department.**

182. The rule in Article 157 shall apply *mutatis mutandis* to the adjustment of transactions between a Provincial Government and the Posts and Telegraphs Department

### Exchange Accounts.

183. A single Exchange Account should be prepared for all transactions relating to the Posts and Telegraphs Department including Postal, Telegraphs, Telephone and Wireless branches. An Account Officer who is in account with one of the Deputy Accountants General, Posts and Telegraphs only, should include all items pertaining to other Deputy Accountants General in the same account.

NOTE 1.—The details of the remittance transactions pertaining to the different branches should be shown separately by treasuries in Form 10 accompanying the Exchange Accounts.

NOTE 2.—In advance of the monthly Exchange Accounts, a preliminary statement showing the sale of ordinary, service and air mail stamps should be forwarded to the Deputy Accountant General, Posts and Telegraphs concerned so as to reach his office on the 4th day of the month following the month of account in the case of transactions for July, October, December and January and on the 6th of the following month in other cases. Should the statement be too late for the post, the figures should be communicated by telegraph or telephone and this followed by confirmation by post. If it is necessary to make any modification involving a large amount in the statement, it should similarly be communicated by telegraph or telephone by the 12th of that month.

### Due Date.

184. The due date for the despatch of the Exchange Accounts between Civil and Posts and Telegraphs have been prescribed in Article 82.

### Account Jurisdiction.

185. The account jurisdiction of the four Deputy Accountants General, Posts and Telegraphs, shall be as shown below :—

#### *Posts and Telegraphs Circles.*

Deputy Accountant General, Posts and Telegraphs, Calcutta.	Bengal and Assam and Bihar and Orissa.
Deputy Accountant General, Posts and Telegraphs, Delhi.	Punjab and North-West Frontier and United Provinces.
Deputy Accountant General, Posts and Telegraphs, Nagpur.	Bombay, Sind and Baluchistan and Central Provinces.
Deputy Accountant General, Posts and Telegraphs, Madras.	Madras.

NOTE 1.—Transactions pertaining to Telegraph Store Depôts and the Telegraph Check Office should be adjusted by the Deputy Accountant General, Posts and Telegraphs, Calcutta.

NOTE 2.—Transactions of the Divisional Engineers, Wireless, Eastern and Western Divisions, and the Radio Offices under their control should be adjusted by the Deputy Accountants General, Posts and Telegraphs, Calcutta and Nagpur, respectively.

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AND TELEGRAPHS.

NOTE 3.—*Cost of Printing and Stationery*—

- (i) The charges debitable to the Posts and Telegraphs Department for work done and supplies made by the Central Government Presses and the Central Stationery Offices should be passed on by the Accountant General, Central Revenues, to the Deputy Accountant General, Posts and Telegraphs, Delhi, with the exception of charges relating to the supply of sealing wax which should be passed on to the respective Deputy Accountants General, Posts and Telegraphs.
- (ii) Charges debitable to the Posts and Telegraphs Department for the cost of stationery supplied and printing work done by Provincial Stationery Depôts and Provincial Government Presses should be passed on to the Deputy Accountant General, Posts and Telegraphs, with whom the Civil Account Officer concerned is in account.

NOTE 4.—*Postal Insurance premia*.—These should be credited to the Deputy Accountant General, Posts and Telegraphs, with whom each Civil Account Officer exchanges accounts, but the certified lists should be sent to the Deputy Accountant General, Posts and Telegraphs, Calcutta, direct.

### Responsibility for adjustment.

186. The Civil Account Officers shall be responsible for prompt adjustment of items appearing in the inward Exchange Accounts under Heads I and III and for the clearance of items passed on by them in the outward Exchange Accounts under Heads II and IV which have been rejected by the Deputy Accountants General, Posts and Telegraphs. Similarly, the Deputy Accountants General, Posts and Telegraphs, shall be responsible for the prompt adjustment of items appearing in the inward Exchange Accounts under Heads II and IV and for the clearance of rejected items under Heads I and III of the outward Exchange Accounts. See also Article 136.

NOTE.—Debits raised under Head I by Deputy Accountants General, Posts and Telegraphs, for remittances into treasuries by Post Offices should be supported by consolidated receipts prepared by postmasters and checked and verified by treasuries. In respect of drawings from treasuries by Post Offices, the consolidated receipts received by the Civil Accountants General in duplicate through treasuries should be checked in totals and agreed with the debits raised under Head II of the Exchange Account. One copy of the consolidated receipt should be sent to the Deputy Accountant General, Posts and Telegraphs, concerned in support of the debit in the Exchange Accounts, the other copy being retained in the office of the Civil Account Officer.

### Adjustment of Provincial transactions in the accounts for February and March.

187. The rule in Article 166 shall apply *mutatis mutandis* to transactions arising in the accounts of the Posts and Telegraphs Department for February and March which are adjustable against the balances of Provincial Governments.

## ANNEXURE.

(See Article 180.)

*List of Account Officers who are in account with each Deputy Accountant General,  
Posts and Telegraphs.*

Names of Deputy Accountants General, Posts and Telegraphs.	Names of Civil Account Officers.	Names of Defence Account Officers.
Deputy Accountant General, Posts and Telegraphs, Calcutta.	1. Accountant General, Central Revenues.	1. Controller, Army Factory Accounts, Calcutta.
	2. Chief Auditor, Indian Stores Department	2. Controller, Military Accounts, Northern Command, Rawal pindi.
	3. Accountant General, Bengal.	3. Controller, Naval Accounts, Bombay
	4. Accountant General, Bihar.	....
	5. Comptroller, Assam.	....
	6. Comptroller, Orissa.	....
Deputy Accountant General, Posts and Tele- graphs, Delhi.	1. Accountant General, Central Re- venues.	1. Controller, Military Accounts, Northern Command, Rawal- pindi.
	2. Chief Auditor, Indian Stores Department	2. Controller, Military Accounts and Pensions, Lahore.
	3. Accountant General, Bengal.	....
	4. Accountant General, United Pro- vinces, etc.	....
	5. Accountant General, Punjab	....
	Comptroller, North-West Frontier Province.	....



ANNEX.] EXCHANGE ACCOUNTS BETWEEN CIVIL AND POSTS [CHAP. 14.  
AND TELEGRAPHS.

*List of Account Officers who are in account with each Deputy Accountant General, Posts and Telegraphs—conold.*

Names of Deputy Accountants General, Posts and Telegraphs.	Names of Civil Account Officers	Names of Defence Account Officers.
Deputy Accountant General, Posts and Telegraphs, Nagpur.	1. Accountant General, Central Revenues. 2. Chief Auditor, Indian Stores Department. 3. Accountant General, Bombay. 4. Accountant General, Bengal. 5. Accountant General, Central Provinces and Berar. 6. Comptroller, Sind	1. Controller, Military Accounts, Southern Command, Poona. 2. Controller, Military Accounts and Pensions, Lahore. 3. Controller, Naval Accounts, Bombay. .... .... ....
Deputy Accountant General, Posts and Telegraphs, Madras.	1. Accountant General, Central Revenues. 2. Chief Auditor, Indian Stores Department. 3. Accountant General, Madras 4. Accountant General, Bengal	1. Controller, Military Accounts, Southern Command, Poona. .... .... ....

## CHAPTER 15.—CENTRAL ADJUSTING ACCOUNTS.

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**Introductory.**

188. Except as detailed in Appendix 2 to Volume 1 of this Code, there shall be no Exchange Accounts between Posts and Telegraphs and Defence Services and where no such Exchange Accounts exist debits and credits arising between these circles should be passed through the Central Adjusting Account (see Article 16 of Volume I.)

The Auditor General watches the adjustment of the transactions under the head "Central Adjusting Account" and takes the necessary steps for the settlement of all outstanding. The detailed procedure to be followed in respect of this account is described in the succeeding Articles.

**Procedure for Original Officer.**

189. When an Account Officer finds in his accounts an item which he can dispose of only by passing it on to an Account Officer with whom he does not exchange accounts, he should debit or credit the amount to the head "Central Adjusting Account: Original items". He should enter the credits and debits in two distinct schedules (Form 36), numbering the items consecutively in one series, the credits of each month first and then the debits of that month in continuation, and send these schedules to the Auditor General. He should at the same time send extracts (Form 37) from these schedules with the supporting vouchers and other documents direct to the officers concerned who have to respond to the credits and debits. The numbers of the items in the extracts should be the same as those entered against them in the schedules sent to the Auditor General, and should not form a separate series for each officer. The totals of the original and responding credits and debits should be shown separately in the monthly accounts rendered by the officer, and care should be taken that the totals of the schedules sent to the Auditor General correspond with the entries in the monthly accounts.

1. No original entry should be written back without the prior consent of the responding party, and the number and date of his letter consenting to the write-back should be quoted against the entry in the responding schedule.

2. No write-back should be made by a *minus* entry; it should appear as a responding item, full details of the original entry being given. Neglect of this precaution frequently results in amounts appearing twice involving the necessity for further adjustments.

190. The following procedure should be strictly observed in regard to vouchers :—

- (1) All vouchers with the extract to which they pertain should be placed in a sealed cover marked outside "Extract of Debits/Credits of the Central Adjusting Account of... for the month of.....to.....".
- (2) This envelope should be forwarded by the original officer direct to the responding officer, and all correspondence regarding these vouchers should be carried on directly with the latter officer.
- (3) To avoid unnecessary correspondence, the original officer should always note, at the foot of the list of vouchers sent to the responding officer, whether any vouchers have been kept back.
- (4) All charges for which vouchers are not forthcoming should be supported by a certificate that such charges have been duly audited and passed in accordance with the rules. This certificate should accompany the vouchers.

#### Procedure for Responding Officer.

191. The responding officer should, on receipt of the extracts from the schedules of original items (Article 189),—

- (1) accept the debit or credit, and bring it upon his account by 'credit or debit to "Central Adjusting Account : Responding items" or, not accepting it,
- (2) should refer to the original officer, with the object of securing settlement. In such a case, within three and two months respectively in respect of the accounts for April-January and February-March; either—
  - (a) an agreement must be reached by accepting it after explanation or by making the original officer write it back ; or
  - (b) the matter must be referred to the Auditor General for his decision as to which officer should adjust the item.

On no account should an item remain under objection for more than three months or two months in the case of items pertaining to February and March from the date of receipt of the extract from the schedule which included it.

192. Each item should be disposed of as a whole, and may not be partly accepted and partly rejected. This is necessary to prevent confusion. Thus, if, as the result of correspondence it is agreed that the responding officer shall accept part, and the original officer write-back the rest, then the responding officer should adjust the whole of the item, and re-debit or re-credit the balance to the original officer, in the same way as if it were an entirely new item. In this case, a remark to the effect "Agreed to in original officer's No....., dated.....", should be entered in the schedule against the re-debit or re-credit.

NOTE.—When it becomes necessary to write-back an item already responded to, the responding officer should debit or credit the amount as an original item as if it were an entirely new item. See also Rule 1 under Article 189.

193. The responding officer should, after the close of his accounts for a month, enter all his responding credits and debits under "Central Adjusting Account" in two distinct schedules (Form 38), and send them to the Auditor General, together with his schedules of original items, care being taken to see that the totals of these schedules correspond with the entries in the monthly account.

1. The greatest care should be taken in filling up the references to the original item in the responding schedule.

2. No amount should be credited in expectation of a debit being raised, i.e., no credit should be given in anticipation of an original debit.

3. As an exception to the general rule, the response in the accounts of the Controller of Military Accounts, Southern Command, Poona, on account of payments into the military chests at Mhow and Neemuch and to the Defence Department by the Posts and Telegraphs Department may be made prior to receipt of the schedules from the original officer.

### Reference to Auditor General.

194. When a reference to the Auditor General is necessary under Article 191, the responding officer should send copies of the correspondence to the Auditor General, who after consideration of it will pass an order, directing the acceptance of the item by the responding officer or its write-back by the original officer.

195. It must be understood that an order under Article 194 should be carried out at once and without remonstrance. At the same time such an order need not be regarded as closing the case; its purport is merely that, pending further correspondence which may be necessary to settle the case, the item is to be removed from the outstanding of the clearing account, and borne upon the account of one of the two officers concerned. An officer who objects to the mode of adjustment adopted can, after having made the adjustment, re-state his case, in order that it may be more fully considered. But it is best that an item should not remain altogether out of account, pending settlement of a doubt as to where it should be accounted for.

196. Every endeavour should be made to complete the adjustment of the account before the closing of each year's books.

### Despatch of Accounts.

197. The periods allowed for the completion and despatch of the Central Adjusting Accounts after close of the month to which they refer shall be as follows :—

Defence Services . . . . .	35 days.
Posts and Telegraphs . . . . .	1 month.

Each officer should be careful to see that all his four schedules (two for original and two for responding items) for a particular month are sent to the Auditor General together. If in any month any one or more of these schedules happen to be blank, a *nil* return must nevertheless be sent to assure the Auditor General that there has been no omission.

## CHAPTER 16.—ACCOUNTS CURRENT BETWEEN ENGLAND AND INDIA.

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## Scope of the Accounts Current.

198. All transactions in the United Kingdom of the Central and Provincial Governments (with the exception of those representing genuine sterling assets and liabilities of the Central Government which are finally brought to account in the Home Accounts) and all remittances through the agency of Government on behalf of third parties (e.g., recoverable expenditure incurred in India on behalf of certain departments of His Majesty's Government such as the War Office, Admiralty, etc., and expenditure incurred in England on behalf of Local Funds, Indian States, etc.), should be included in the Remittance Accounts between England and India. Transactions of the Central and Provincial Governments which are passed on to India through these Accounts shall eventually be incorporated by Account Officers in the accounts kept in India under appropriate heads of account, *vide* clause (6) under Article 16 in Volume I of this Code.

199. Leave salaries and pensions of Government servants paid in Colonies which have no direct Accounts Current with India will be passed on to India through the Accounts Current between England and India for adjustment in the Indian books in order to enable the India Office and the High Commissioner for India to deal with such

items, the Account Officers in India should submit to them quarterly returns in Form 39 showing the warrants issued by them for the payment of leave salaries and pensions in those Colonies. Cases in which Government servants to whom such warrants were issued did not draw any part of their leave salary on the warrant should be reported to the High Commissioner for India or the Accountant General, India Office as the case may be, on the return of the Government servants to India.

1. In the case of Government servants subject to Civil Leave and Pension Rules, the quarterly returns referred to in this Article should be sent to the High Commissioner while, in the case of those who are subject to the Army Regulations, they should be sent to the Accountant General, India Office.

### Inward and Outward Accounts.

200 The Accounts Current sent from England to India shall be termed "Inward" accounts, the accounts sent from India to England being styled "Outward" accounts. There shall be two such accounts on each side, one between India and the Secretary of State, and the other between India and the High Commissioner for India, the items to be included in either of these accounts being determined with reference to the functions exercised by the Secretary of State or the High Commissioner, as the case may be.

1. For facility of reference, the accounts mentioned in this Article, are described in this and other Chapters of this Code as London Accounts.

### Inward Accounts.

#### *Classification of items in the Inward Accounts.*

201. Monthly totals of transactions passed on to India for adjustment should be exhibited in the Accounts Current under the following heads :—

Revenue and Capital transactions of the Central Government (excluding those relating to Railways and Coorg Administration) sub-divided under—

Civil.

Posts and Telegraphs.

Defence Services.

Net Disbursements on behalf of Railways.

Net Disbursement on behalf of Coorg Administration.

Net Disbursements on behalf of Provincial Governments.

Remittance : Miscellaneous Accounts between England and India.

The details of the revenue and capital transactions of the Central Government under appropriate heads of account should be given in subsidiary monthly statements of receipts and disbursements working up to the totals in the Accounts Current. These statements should be transmitted by the Accountant General, India Office, and the High Commissioner direct to the Account Officers concerned in India. Similarly, statement of receipts and disbursements relating to each

Province classified under prescribed heads of account and working up to the net amounts shown in the Accounts Current should be transmitted monthly to each Provincial Government and Provincial Accountant General direct by the Accountant General, India Office, and the High Commissioner. Similar statements in respect of Railway transactions should be sent monthly to the Controller of Railway Accounts, who will deal with them according to the rules laid down in the Railway Account Code. The entries in these statements of provincial and Railway transactions relating to concession, passages, publications supplied to India, provident funds, motor car and other advances, etc., should be supported by detailed statements containing full particulars of the transactions. The transactions under "Remittance: Miscellaneous Accounts between England and India" should be advised in detail through separate schedules which for Civil transactions including Posts and Telegraphs should be sent to the Accountant General, Central Revenues, while those for Defence Services should be sent to the Military Accountant General, who will deal with them according to the rules laid down in the Military Account Code.

NOTE.—In order to enable the Accountant General, India Office, and the High Commissioner to classify the transactions under proper heads in their monthly statements, all authorities for payment in the United Kingdom including leave salary certificates, pension payment orders and indents for stores should furnish the following particulars :—

- (1) the major and minor heads of account ;
- (2) the particular Government to which the payment is debitable ; in the case of charges debitable to the Central Government, whether debitable to the Civil (including Posts and Telegraphs and Railways) estimates or Defence Services estimates ;
- (3) whether the expenditure is " charged " (non-voted) or " voted " ;
- (4) full classification of any deduction to be made from the payment.

202. The transactions accounted for under " Net disbursements on behalf of Provincial Governments " shall include not only transactions under Revenue, Service and Capital heads but also those relating to Provincial Debt and Deposit heads. No items of receipts or disbursements on behalf of Provincial Governments should be passed through the head " Remittance : Miscellaneous Accounts between England and India " except credits for passage rebates recovered in England which should be passed on to India through the sub-head " Passage Rebates ".

203. The Inward Accounts Current of transactions relating to the head " Remittance : Miscellaneous Accounts between England and India " supported by schedules are sent to the Accountant General, Central Revenues, and the Military Accountant General. These accounts shall contain only original items (*i.e.*, items adjustable in India). No general rule of classification of an item as " original " or " responding " can be laid down, but the principle to be observed, where possible, should be that items should be treated as original in the country in which the first cash transactions take place.

A list of the sub-heads appearing in the Inward Accounts is given in the Annexure to this chapter under the heading " Adjustable in

India". No new sub-head shall be added to the list without the approval of the Auditor General.

NOTE.—Amounts received in England in respect of payments made in India on account of Australian Personnel are treated as original items in the Inward Accounts Current and the corresponding payments in India should accordingly be considered as responding items.

*Money settlement with Provincial Governments and Railways.*

204. Provincial transactions in England shall be taken in the first instance against the balances of the Central Government. In order to enable adjustments to be made in India against the balances of Provincial Governments as early as possible, the net disbursement made by the Secretary of State and the High Commissioner for India on behalf of each Provincial Government will be intimated by these authorities to the Accountant General, Bengal, by the first air mail after the 10th of the month following that to which the transactions relate, the figures for the month of March being intimated by telegram so as to reach the Accountant General, Bengal, before the 15th of April. Any items affecting Provincial revenues coming to light after the despatch of March figures should be adjusted in the accounts of the following year. On receipt of the intimations from London the Accountant General, Bengal, should immediately arrange with the Central Accounts Section of the Reserve Bank at Calcutta to have the necessary adjustments made against the balances of the Provincial Governments concerned by corresponding credit to the account of the Central Government. For the purpose of these adjustments the rupee cost of the sterling payments should be computed at the average rate of exchange for the month to which the payments relate (*vide* Article 230).

The money settlement in respect of railway transactions passed through the Inward London Accounts is made in the manner prescribed in Article 178A.

NOTE.—If any Provincial transactions are erroneously passed on by the accounting authorities in England through their subsidiary accounts current of miscellaneous remittance transactions (Civil) instead of through the monthly statements of Provincial receipts and disbursements, the Accountant General, Central Revenues, should initiate the necessary adjustment against the Provincial balances in respect of such transactions and communicate the items to the Provincial Accountant General concerned through his outward Settlement Account. In the converse case of any Central transactions being erroneously included by those authorities in the monthly statements of Provincial receipts and disbursements, the Provincial Accountant General concerned should rectify the error and initiate necessary adjustments between Central and Provincial. In the case of credits for passage rebates recovered in England which are passed on through the subsidiary Accounts Current of miscellaneous remittance transactions, the Accountant General, Central Revenues, should communicate to each Provincial Accountant General the share adjustable in his accounts by credit to Central and Provincial heads. It shall be the duty of the Provincial Accountant General to initiate the necessary adjustment between Central and Provincial balances in respect of the passage rebates adjusted in the Provincial section of his accounts.

*Treatment in the office of the Accountant General, Central Revenues.*

205 On receipt of the Inward Accounts Current (including the subsidiary accounts current of miscellaneous remittance transactions) from London, extracts of items which are adjustable on the books of  
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other Account Officers should be sent by the Accountant General, Central Revenues, to those officers for necessary adjustment.

NOTE 1.—Extracts relating to Revenue and Capital transactions of the Commercial Departments and undertakings of the Central Government mentioned in the Annexure to Chapter 4 of Volume I of this Code (including the Vizagapatam Port) should be sent by the Accountant General, Central Revenues, to the Account Officers of those Departments and undertakings.

NOTE 2.—If any item in the extracts from the Inward Account received from the Accountant General, Central Revenues, is found to be adjustable in the accounts of the Defence Department, it should be passed on for adjustment to the Defence Account Officer concerned direct through the Exchange Accounts, an intimation being sent to the Accountant General, Central Revenues.

### *Adjustment in Indian Accounts.*

206. The adjustments in respect of sterling transactions of Provincial Governments should be effected by Provincial Accountants General in three stages, viz.—

- (i) on receipt of the intimation of adjustment against the balance of the Province from the Central Accounts Section of the Reserve Bank;
- (ii) on receipt of the monthly statements of receipts and disbursements from the accounting authorities in England; and
- (iii) on receipt of extracts of the Inward Accounts in which the net disbursements on behalf of each Province will be shown in lump totals.

The adjustments at these stages should be made as follows :—

#### *I. Stage.*

Provincial Books	Central Books.
Dr. Suspense Accounts—	
Central Accounts Office—Reserve Bank Suspense	Nil.
Reserve Bank Deposits—Central Accounts Office—Reserve Bank	Cr.

In the accounts of the Accountant General, Central Revenues, to whom the Central Accounts Section of the Reserve Bank will likewise communicate the adjustments made in favour of the balance of the Central Government, the following adjustment should be made :—

Dr. Reserve Bank Deposits—
Central Accounts Office—Reserve Bank.
Exchange Account with Provincial Accountants General concerned

The credits in the Accounts Current will be set off against the debits raised by Provincial Accountants General under III below.

#### *II. Stage.*

Provincial Books.	Central Books.
Dr. Departmental Adjusting Account or other heads concerned	Nil.
Suspense Accounts—Central Accounts Office—Reserve Bank	
Suspense	Cr.

## III. Stage.

## Provincial Books.

## Central Books.

Nr. . . . . Dr. Exchange Account with the Accountant General, Central Revenues  
 . . . . . Dr./Cr Exchange on Remittance Accounts.  
 Accounts with the Secretary of State/High Commissioner (r.)

In effecting adjustments at the first two stages, the sterling transactions should be converted into rupees at the average rate of exchange for the month in which the transactions take place in England (*vide* Article 230). When the Departmental Suspense heads are cleared in the usual course, the credit or debit to the appropriate revenue or expenditure head should be made at the conventional rate of 1s. 6d. to the rupee (Article 227), the difference between the amounts so booked and the value of the transactions at the average rate being taken to the minor head "Loss or gain by exchange" under the respective major heads.

At the third stage, the response to the debts in the Inward Accounts should be given at the conventional rate of exchange while the corresponding debit to the Accountant General, Central Revenues, should be raised at the average rate of exchange the difference being taken to the deposit head "Exchange on Remittance Accounts".

NOTE 1.—For the purpose of adjustment at all the three stages mentioned in this Article the sterling transactions should be converted into the Indian currency to the nearest pie.

NOTE 2.—No adjustment on account of loss or gain by exchange in respect of sterling transactions relating to Provincial debt, deposit and remittance heads should be included under these heads. The difference between the rupee cost of such transactions at the average rate of exchange and the value of the booked transactions at the conventional rate of exchange should be adjusted under the head "XLVI.—Miscellaneous" as "net gain by Exchange on Remittance transactions". If in any year the net result of the adjustments under this head is a loss it should be adjusted as a *minus* receipt to avoid unnecessary appropriation of funds.

NOTE 3.—No adjustment on account of exchange should be made under the minor head "Loss or gain by exchange" in respect of the cost of English stores purchased for the Public Works Department. The cost of such stores should be adjusted in the regular accounts as well as in the accounts of works or stock at the average rate of exchange for the month in which payments are made in England. This rule shall apply also in the case of other Departments or Commercial Services where the value of stores purchased in England has to be included in the accounts of works or stock.

207. Sterling transactions of the Central Government should be adjusted on Central Books under the proper heads at the conventional rate of exchange by debit or credit to account current with London, the difference between the rupee equivalents at the average rate and the conventional rate of exchange in respect of the Revenue and Capital transactions being taken to the minor head "Loss or gain by exchange" under the relevant major heads concerned by *per contra* credit or debit to the Deposit head "Exchange on Remittance Accounts".

NOTE.—The provisions of Notes 1 and 3 to Article 206 shall apply *mutatis mutandis* to the adjustments made under this Article.

208. Formal response in bulk should be recorded in the Indian books to the Revenue and Capital transactions in England of the Central

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Government and also to the net disbursements in England on behalf of Railways, the Coorg Administration and Provincial Governments but should not be passed through the Outward Account. The only item in respect of which schedules of responding credits and debits should be furnished by Accounts Officers in India to the Accountant General, Central Revenues, will be those which are passed through the head "Remittance: Miscellaneous Accounts between England and India." (See also Article 217.)

*Dates of Despatch.*

209. The Inward Accounts Current of the Secretary of State and the High Commissioner for India, the monthly statements of receipts and disbursements and the subsidiary Account Current of the High Commissioner relating to miscellaneous remittance transactions will be despatched to India by air mail not later than the 21st of the month following that to which the transactions relate, while the subsidiary Account Current of the Secretary of State relating to miscellaneous remittance transactions will be sent out to India by air mail about the 24th of the month following that to which the Account relates. The statements and accounts for March (Preliminary), however, will be sent by the High Commissioner and the Accountant General, India Office, a week and ten days respectively later than the usual dates. The final Accounts Current for March will be sent by these authorities by the last air mail in May. A Supplementary Inward Accounts Current for March advising any corrections in the accounts will also be forwarded by the Accountant General, India Office, in the first week of July by air mail. This account will normally contain responding entries only.

**European Stores.**

*Stores for the Public Works Department, Government Commercial Undertakings, Local Funds, Indian States, etc.*

210. In the case of stores supplied for the Public Works Department, Government Commercial Undertakings, Local Funds, and Indian States, the High Commissioner should forward statements of payments and invoices to the Account Officer concerned, and it shall be the duty of the latter officer to compare these statements with the invoices of the stores supplied in order to see that invoices of all stores shipped for departments in account with him have been received and distributed. This comparison will not be made in the case of stores supplied to Departments other than Public Works or Commercial Undertakings of the Central and Provincial Governments in regard to which invoices only are received from England.

**NOTE.**—In the case of stores purchased in England for the Commercial Undertakings of the Central Government and for works executed by the Central Public Works Department which are brought to account by Provincial Accountants General in the Central section of their books, the invoices and statements of payments will be received by those officers through the Accountant General, Central Revenues, and not from the High Commissioner direct.

*Register of Invoices.*

211. On receipt of the invoices from England they should be entered at once in a register in Form 40 which should contain separate pages

\* for each department or officer obtaining stores from Europe. This Register should be used for comparison with the monthly statements received from England. The invoices of extracts therefrom should then be forwarded to the departmental officers concerned

212. The Account Officers should satisfy themselves that the stores shown in this register are brought on the stores accounts of the proper departments; accordingly, when all the invoices for the year (Article 211) have been received, annual Abstract Statements in Form 41 should be prepared for non-Public Works stores from the register and sent to each officer to whom stores have been consigned during the year; these officers are required to return the Abstract Statements in original and to certify in the prescribed column whether the stores invoiced have been received by them and brought on their stores accounts.

*Recovery of cost of European stores from Local Funds and Indian States.*

213. As it is essential in the case of European stores supplied to Local Funds or Indian States that the London Accounts should receive credit at once for the whole amount charged, the amount communicated in the monthly statements should be adjusted immediately by credit to the London Accounts and *per contra* debit to the appropriate deposit or suspense head immediate steps being taken to make recoveries, where necessary. If the local fund concerned does not bank with the Government treasury and recovery has to be made from that body, or if, for want of sufficient information, it is difficult to determine the proper head of charge, the items should be placed under the suspense head "English Stores Suspense Account".

NOTE.—In case of petty differences between the invoice and the Accounts Current debits of charges paid for stores in England the latter should be taken as correct and recovery made accordingly.

*Pre-payment of the cost of stores supplied to Indian States.*

214. In the case of supplies to Indian States where the cost of stores supplied has been prepaid in cash the rupee deposits received should be converted at the rate of 1s. 6d. per rupee and the cost in sterling of the stores supplied (including sea freight payable in England) together with the surcharge for departmental expenses and marine insurance added by the High Commissioner to the invoiced price should be adjusted month by month against the sterling deposit.

*Direct purchase of stores in the United Kingdom.*

215. Payments for articles obtained by a direct order from private firms and individuals in the United Kingdom should be made by means of bank drafts purchased by Account Officers in India in favour of the High Commissioner, the payments being brought to account directly in the Indian books. In the case of stores obtained direct from firms abroad on *f.o.b.* basis subject to inspection by the Director General, India Store Department, London, the payment may, if the purchasing officers have so desired, be made directly by the High Commissioner on receipt of suppliers' bills duly verified by the Director General. Such payments

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should be passed on to the Account Officers in India concerned for adjustment through the London Accounts supported by the suppliers' bills duly certified by the Director General.

**Outward Accounts.***Form of Outward Account.*

216. The monthly Outward Account will contain only the transactions relating to the head "Remittance : Miscellaneous Accounts between England and India". The sub-heads appearing in this account shall be as given in the Annexure to this Chapter. The instructions in Article 203 shall apply *mutatis mutandis* to this account also.

217. The Outward Account should be prepared in Form 42 showing both original and responding items and despatched to the Accountant General, Central Revenues ; schedules in Form 43 should accompany the account and also vouchers, where necessary, unless they have been sent in advance under Article 219. The responding items shall be left out by the Accountant General, Central Revenues, when compiling the consolidated Outward Account for transmission to England.

The following example shows how entries are made in a schedule accompanying the Outward Account :—

Item No.	Particulars.	Received or paid in India in Indian Currency.	Net amount credited or debited in the Accounts Current in British Currency.	Rate of Exchange.
		Rs. A. P.	£ s. d.	
		480 0 0	35 17 6	1s. 5-15/16d
	Total	480 0 0	35 17 6	..
	Exchange debited (—) or credited (+)	1 10 8	..	..
	Net amount credited or debited in the Accounts Current in Indian Currency.	478 5 4	Rs. A. P. 478 5 4	

The figures given are those appertaining to an item of £35 17s. 6d. the equivalent of which at 1s. 5-15/16d. per rupee (supposing this to be the rate of exchange at which such an item is required to be adjusted) is Rs. 480. The rupee amount to be debited or credited in the Outward Account is thus the equivalent of the sterling amount at 1s. 5d. the rupee, the difference between this amount and the amount actually received or paid is treated as exchange and taken to "Exchange on Remittance Accounts" (see Article 231).

NOTE 1.—The rupee amounts shown in both the money columns of the schedule against the entry "Net amount credited or debited in the Accounts Current in

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Indian Currency" of the table given above should represent the exact equivalent in rupees, annas and pies of the sterling total given in the second money column.

NOTE 2.—As the accounts of the High Commissioner are normally closed on the 7th of May, all original items to be included in the Outward London Accounts for February and March (Preliminary) should be reported to him direct in advance schedules so as to reach him before the 1st and 7th of May respectively. Adequate steps should be taken to ensure that no original items are left over for inclusion in the March Final or Supplementary Schedules. If any items are unavoidably left over, they should be included in the schedules for the following year.

218. A separate schedule should be prepared for each of the sub-heads shown in the Annexure to this Chapter and should be clearly marked "Adjustable in England" or "Adjusted in India", as the case may be (see Article 217). Each schedule should bear a distinguishing number and the vouchers should be numbered to correspond with the items in support of which they are forwarded.

1. When the several items in a schedule involve separate receipts or payments in England, fractions of a penny should not be shown, fractions of less than a half-penny being omitted and a half-penny or more being shown as a penny; when the whole schedule involves only one receipt, or one payment in England, the fraction should be omitted only in the total of the schedule.

219. Except as otherwise provided in any particular case or class of cases, payments in India on account of His Majesty's Imperial or other Government, which are to be recovered by the Secretary of State, should be advised to the Accountant General, Central Revenues, for communication to the India Office as soon as possible, and in anticipation of the regular account; and all vouchers and documents necessary for the recovery should be sent with the advice. Vouchers for charges of an unusual nature should either be supported by orders of Government authorizing their recovery in England, or the circumstances under which the charge was incurred should be fully explained. Credits to the Imperial Government should be dealt with in a similar manner.

1. Payments of pensions in India on behalf of the Crown Agents for the Colonies, and petty recoverable amounts should not be advised to the Accountant General, Central Revenues, or to the Accountant General, India Office, in advance of the Accounts Current, it being sufficient if necessary supporting vouchers are sent to the Accountant General, Central Revenues, with the schedules of the Outward Accounts Current in which the appropriate debit is raised. Incidental charges, if any, such as Customs duty, etc., incurred by the Civil Department in connection with the issue of stores by the Defence Department to a Department of His Majesty's Imperial Government, should be debited by the Civil Account Officers to the Defence Account Officer from whose circle the stores were issued, in order that he may consolidate all such charges and pass them on to the Secretary of State for adjustment.

2. When claims are made on account of telegrams despatched in India, copies of the telegrams should be furnished with the claims. If the telegrams are of a secret nature information as to the dates of despatch and the department from which the telegrams issued, with any further particulars which may be necessary for their identification, should be addressed under cover to the Financial Secretary, India Office.

220. To ensure the agreement of the figures in the Accounts Current with those shown in the Combined Finance and Revenue Accounts for the year, a comparison should be made in the third week of July in each year of the London Accounts for all the months of the year with the corresponding total in the final account for March, as modified

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by subsequent transfer entries submitted to the Auditor General for incorporation in the accounts of the year. In the event of any difference being discovered, a supplementary account current and schedule should be forwarded to the Accountant General, Central Revenues, and intimation sent to the Auditor General.

**Special items in Outward Accounts.***Light Dues payable to the Board of Trade.*

221. The rules relating to the collection of these dues, the rules for the supply of forms to be used in such collection and the rules relating to forms to be observed by the officers who collect these dues in India will be such as may be prescribed by the Central Government. The accounts of these dues should be summarised in Form 44. The Accountants General of maritime provinces should submit these accounts for each quarter direct to the India Office by the 15th of the first month following the quarter.

*Deceased, distressed and discharged Seamen.*

222. The rules for accounting for the receipts from estates of deceased and the expenditure on relief of distressed and discharged seamen will be such as may be prescribed by the Central Government. The following procedure should be followed by the Accountant General in connection with the disposal of the account sent to him.

On receipt of the account, the Accountant General should check in detail the transactions included in it and, having satisfied himself of their correctness, report to the Secretary of State the amounts due to or by the Board of Trade on account of the balances of Shipping Masters' accounts and seamen's money orders. The report should be in Form 45 and the balance of each Shipping Master's account should be separately entered in it, and should agree with the accounts rendered to the Board of Trade, and correspond with such adjusting entries as are made in the schedules of the London Accounts Current. The account should be filed in the office, and its contents compared with the entries in the London Accounts.

The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

The receipts and charges on this account should be shown under the head "Balances of Indian Shipping Masters' Accounts"; only the net figures should be shown in the London Accounts.

*Navy Bills.*

223. For claims against His Majesty's Navy (*e.g.*, for stores supplied and work done for His Majesty's ships or payments made to contractors on this behalf) Navy Bills in duplicate must be obtained which will be forwarded for realization through the London Accounts. All charges incurred by Civil Department for similar supplies should be passed on to the Controller of Naval Accounts, Bombay, for adjustment, and

the Navy Bills in duplicate endorsed in favour of the Accountant General, India Office, London, with supporting vouchers (*e.g.*, receipts signed by the responsible officer of the ship in the case of stores supplied) should be forwarded to the Controller of Naval Accounts, Bombay, for transmission to the India Office direct. In the case of cash supplied to His Majesty's ships the charges should be included in the London Accounts of the Civil Account Officer concerned, and the Navy Bills in duplicate endorsed in favour of the Accountant General, India Office, London, should be forwarded to the Accountant General, Central Revenues. The transactions should be shown under the head "Bills of exchange drawn on the Admiralty" in the Accounts Current and Schedule.

*Emigration and other Bills.*

224. Bills on the Crown Agents for sums advanced to the Emigration Agents and those in respect of expenditure incurred by the Commissioner of Police, Bombay, in connection with the repatriation of Indians from South Africa should be debited to Accounts Current with London, the former appearing under the head "Bills drawn in India on account of African Protectorates and the Emigration of Coolies" and the latter under the head "Miscellaneous". These should be forwarded to the India Office direct in advance of the Outward Remittance Accounts by the Accountant General, Bengal, Madras or Bombay, according as they are drawn in Calcutta, Madras or Bombay.

*Sterling Family Pension Funds (Civil).*

225. The receipts and payments connected with both the transferred and untransferred sections of the Indian Civil Service Family Pension Fund and the Superior Services (India) Family Pension Fund should be passed by all Account Officers in India to the Accountant General, Central Revenues, as prescribed in Article 152. These transactions should be adjusted by the Accountant General, Central Revenues, under the heads "Indian Civil Service Family Pension Fund (Untransferred)" and "Superior Services (India) Family Pension Fund (Untransferred)" in Section "O—Unfunded Debt" or under "Indian Civil Service Family Pension Fund (Transferred)" and "Superior Services (India) Family Pension Fund (Transferred)" in Section "P—Deposits and Advances—Part IV—Suspense—Suspense Accounts", according as the transactions relate to the untransferred or transferred section of the funds. The net balances under these heads at the close of each half year should be transferred by that officer to the Secretary of State through his Outward London Accounts for September and March (Supplementary) respectively. To enable the Accountant General, India Office, to adjust these transactions in the accounts for the year to which they relate the Accountant General, Central Revenues, should, immediately after the close of his March (Final) accounts and not later than the 23rd June in any case, also send him a telegraphic advice of the total receipts and disbursements in India for the year, the figures relating to the transferred section being distinguished from those relating to the untransferred section of each Fund.



### Outstandings.

226. Each Accountant General shall be responsible for the expeditious adjustment of transactions in the Inward Accounts passed on to him. Similarly, in respect of transactions included in the Outward Accounts the responsibility for the clearance of those items shall devolve on the accounting authorities in England. To ensure the incorporation in the accounts of all items reported from England to India and *vice versa* and the reconciliation of the detailed balances with the totals outstanding, the balances of the Outward Accounts (*i.e.*, items adjustable in England) should be worked out by the accounting authorities in England and those of the Inward Accounts (*i.e.*, items adjustable in India) by the Accountant General, Central Revenues, and the Military Accountant General.

1. The Accountant General, Central Revenues, should maintain a Progress Register to watch the progress of adjustment of the Inward Account transactions passed through the head "Remittance: Miscellaneous Accounts between England and India" and at the end of each year should communicate to each Accountant General the amount outstanding in respect of his account circle.

### ANNEXURE.

(See Articles 203 and 216.)

*List of sub-heads for use in the Accounts Current between England and India under the minor head "Remittance: Miscellaneous Accounts between England and India".*

#### I.—ACCOUNT CURRENT WITH THE SECRETARY OF STATE FOR INDIA.

##### *Civil.*

##### Items adjustable in England.

Bills of Exchange drawn on the Admiralty.  
 Light dues payable to the Board of Trade.  
 Balances of Indian Shipping Masters' Accounts.  
 Bills drawn on account of African Protectorates and the Emigration of Coolies.  
 Telegraphic Transfers on London drawn by His Majesty's Minister Teheran in respect of advances made on Indian Account.  
 Sterling Family Pension Funds :—  
     Indian Civil Service Family Pension Fund.  
     Superior Services (India) Family Pension Fund.  
 Postal and Money Order Transactions with the United Kingdom.  
 Miscellaneous.

##### Items adjustable in India.

Exchange Adjustments on Remittance Transactions.  
 Purchases and Sales of Silver.  
 Postal and Money Order Transactions with Colonial Administrations.  
 Encashment of Indian Post Office Cash Certificates.  
 Rohilkund and Kumaon Railway: Interest on Debenture Stock.  
 Advances to Guaranteed Railway Companies for the purchase of stores, etc.  
 Miscellaneous.

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II.—ACCOUNT CURRENT WITH THE SECRETARY OF STATE FOR INDIA.

*Defence Services.*

Items adjustable in England.

Additional Indian Troops for service at Hong Kong—Pay and Allowances.  
 Family Remittances of the Hong Kong and Singapore Brigade, Royal Artillery.  
 Enlistment of Indians for service in the Colonies.  
 Payments authorised on A. F. O., 1706 (War Office).  
 Payments authorised on A. F. O., 1706 (Air Ministry).  
 Bills of Exchange drawn on the Admiralty.  
 Board of Trade—Transports.  
 Pensions, etc., issued on behalf of the War Office.  
 Pensions, etc., issued on behalf of the Admiralty.  
 Pensions, etc., issued on behalf of His Majesty's Paymaster General.  
 Payments chargeable to the Ministry of Pensions.  
 Dominion Officers serving in India.  
 Effects of deceased British Officers and men.  
 Remittances by British Troops for payment to the British Post Office.  
 Casual remittances for payment by the India Office.  
 Sterling Family Pension Funds :—  
     Indian Military Service Family Pension Fund.  
     Indian Military Widows' and Orphans' Fund.  
 Miscellaneous.

Items adjustable in India.

Payments by Imperial Paymasters authorised on I. A. F. A. 602.  
 Miscellaneous.

III.—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER FOR INDIA.

*Civil.*

Items adjustable in India.

Publications supplied to India.  
 Concession Passages.  
 Passage Rebates.  
 Vizagapatam Port.  
 Stores charged to Local Funds and Indian States.  
 Pay and Pensions chargeable to Local Funds, etc.  
 General Provident Fund.  
 Indian Civil Service Provident Fund.  
 Indian Civil Service (Non-European Members) Provident Fund.  
 Sundry Provident Funds.  
 Passage Advances to Government Officers.  
 Advances for the purchase of Motor Cars and recoveries of such advances.  
 Exchange Adjustments on Remittance Transactions.  
 Miscellaneous.

Items adjustable in England.

Miscellaneous.

## IV.—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER FOR INDIA.

*Defence Services*

Items adjustable in England.

Miscellaneous.

Items adjustable in India.

Stores for Medical Store Depôts and Workshops.

Stores for Ordnance Factories.

Stores for Arsenals and Depôts

Stores for Royal Indian Navy.

Stores for Grass Farms—Debitable to Renewals Reserve Fund.

Stores for Grass Farms—Debitable to Okara Farm profits.

Stores for Dairy Farms—Debitable to Renewals Reserve Fund.

Stores for Dairy Farms—Debitable to Okara Farm profits.

Stores for Military Engineer Services.

Stores for Quetta Reconstruction.

Publications supplied to India.

Concession Passages.

General Provident Fund.

Sundry Provident Funds.

Passage Advances to Government Officers.

Advances for the purchase of Motor Cars and recoveries of such advances.

Miscellaneous.

## CHAPTER 17—REMITTANCES FOR FINANCING HOME TRANSACTIONS AND EXCHANGE

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**Origin of Exchange.**

227. The Secretary of State and the High Commissioner are placed in funds by means of direct or indirect remittances from India in order to enable them to make disbursements in England on behalf of the Central and Provincial Governments. These remittances are effected at varying rates of exchange differing from the conventional rate of £1 = Rs. 13½ at which sterling transactions are represented in the accounts in terms of rupees. The difference between the latter rate and the actual rate realised on remittances between India and England causes a gain or loss by exchange which shall be brought to account in the first instance under the Central Deposit head "Exchange on Remittance Accounts", as stated in Article 231.

NOTE.—The conventional rate of £1 = Rs. 13 1/3 referred to in this Article has been fixed by the Governor General for converting sterling transactions into rupees and *vice versa* in Government accounts.

**Remittances for financing Home transactions.**

228. Direct remittances to England for financing the Secretary of State and the High Commissioner are made by the Reserve Bank of India, Bombay, on the basis of advices received from the Bank of England. Such remittances as well as remittances from England to India which are also made through the Reserve Bank are effected at the market rate of the day for Telegraphic Transfers. If, however, a large transfer has to be effected in connection with the floatation or repayment of a sterling loan or analogous operation, and it is considered by Government or the Bank that it would be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the parties. Such transactions shall not be included in the Accounts Current between England and India, but shall be brought to account under Section "T—Transfer of Cash between England and India—Remittances through the Reserve Bank". The credit or debit under this head in the Indian accounts shall be the rupee equivalent of the sterling amount of the remittance converted at the conventional rate of £1 = Rs. 13½; the difference between this rupee equivalent and the rupee amount actually credited or debited by the Bank to the account of the Central Government being adjusted as loss or gain by exchange under the Central Deposit head "Exchange on Remittance Accounts".

NOTE.—Direct remittance of funds from India to England may be avoided in certain cases, as for example, when the Central Government takes over in London the proceeds of sterling loans raised by an Indian local body. Such indirect remittances also are effected at varying rates of exchange, thus giving rise to gain or loss by exchange.

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**Uniform rate of Exchange.**

229. Save as otherwise provided in any rules or orders of the Secretary of State, the Central Government or a Provincial Government in respect of any particular transactions or classes of transactions, all remittances through Government on behalf of Indian States, Local Funds, private bodies or individuals, etc., are adjustable at the uniform rate of 1 shilling 6 pence to the rupee.

NOTE 1.—The Treasury in England have agreed, until further notice, to the adoption of the rate of 1s. 6d. to the rupee for the adjustment of transactions between the Central Government and His Majesty's Imperial Government. Transactions relating to Colonial Governments whose standard of currency is sterling are also adjusted at the same rate.

NOTE 2.—In the case of pensions fixed in rupees, but paid in sterling, which are chargeable either wholly or partly to Indian States or Local Funds, the equivalent of the actual cost of the pensions paid in sterling at the privileged rate of exchange is recovered from the Indian States or Local Funds at the rate of 1s. 6d. to the rupee.

**Average rate of Exchange.**

230. This is a monthly rate advised by the Finance Department of the Central Government, the calculation being based on the average of the daily Calcutta Telegraphic Transfer rates on London during the month. This rate shall be applied for the purpose of the adjustments prescribed in Articles 204, 206 and 207.

**Final adjustment of Exchange.**

231. All exchange in respect of remittances between England and India shall be brought to account in the first instance under the Deposit head "Exchange on Remittance Accounts" in the accounts of the Central Government. The gain or loss by exchange on all Revenue and Capital transactions in the United Kingdom of the Central Government and on all transactions (including those relating to debt, deposit, etc., heads) of Provincial Governments occurring in that country shall be eventually transferred from this head to the appropriate Revenue, Service or Capital heads concerned in the accounts of the Central and Provincial Governments in the manner described in Articles 206 and 207. These adjustments shall be made monthly by the Account Officer concerned on the basis of the average rate of exchange (Article 230). The balance left under the Deposit head after making these adjustments shall be transferred at the end of each year to a separate minor head "Net gain/loss by exchange on Remittance transactions" under the major heads "XLVI-Miscellaneous" or "57-Miscellaneous" as the case may be, in the accounts of the Central Government. This final adjustment under the revenue or expenditure head shall be carried out by a closing transfer entry prepared in the office of the Auditor General of which a copy shall be sent to the Accountant General, Central Revenues, for incorporation in his accounts.

## CHAPTER 18.--CONSOLIDATION OF ACCOUNTS.

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**Introductory.**

232. The procedure for the compilation of revenue receipts and service payments in Civil Account Offices is laid down in Chapters 1 to 6. In this Chapter, Articles 233 to 240 deal exclusively with the compilation of the transactions under Debt, Deposit and Remittance heads, the remaining Articles being devoted to general procedure relating to consolidation of accounts in Civil Account Offices.

**Detail Book.***Form and Method of Posting.*

233. Particulars relating to Debt, Deposit and Remittance transactions appearing in the Treasury Cash Accounts and Lists of Payments and in the Departmental and other abstracts shall be collected for the whole circle of account under each head of account from month to month in a Detail Book. The Detail Book for Central transactions should be kept separate from that for Provincial transactions.

1. If the accounts for any month of a Treasury Officer, Public Works Divisional Officer or any other Departmental Officer be received so late that they cannot be included along with other transactions of the month in the Detail Book without greatly delaying the consolidation of the accounts, they should be kept back for inclusion in the next month's accounts. A note of the omission should be recorded distinctly in red ink below the month's entries in the Statement of Disbursers' Accounts (Form 10). When they are posted in the Detail Book and the Statement of Disbursers' Accounts of the next month, a note should be made against the entries giving reference to the month to which they relate. On no account should the figures of the two months be combined into a single set of entries.

234. The Detail Book (Form 46) shall be arranged in vertical columns, of which the first two columns on each folio or page shall show the period of account and the name of the district or of the departmental or other abstract, and the remaining columns the entries which appear in that abstract under each head of account. The Detail Book should be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions; that is, the set or sets of heads of account should be repeated on consecutive pages as often as may be necessary to record the transactions of the

whole year from April to March (Final), and any additions or deductions consequent on corrections made after the despatch of March (Final) accounts.

235. The Detail Book shall be in two parts, the first part being utilised for compiling the treasury transactions direct from the Cash Accounts and Lists of Payments, and the second part for consolidating the Debt, Deposit and Remittance figures appearing in the various Departmental and other abstracts. The totals of one part should be brought into the other in which the grand totals should be struck. When thus completed, the Detail Book will present for the whole circle of account the figures under the various detailed heads of Debt, Deposit and Remittance heads.

NOTE.—The Detail Book, if not bound before being brought into use, should be bound at all events, at the end of the year; meanwhile sufficient sections containing the pages assigned for the whole year to one or more heads should be securely stitched in covers of stout paper and labelled clearly on the outside. The word "Receipts" or "Payments", as the case may be, should be written conspicuously at the top of each page.

### *Checking.*

236. When the postings under each head have been completed, the detailed items should be cast independently across the page to the total column of the Detail Book, without reference to the total of the Cash Account, List of Payments, or the Departmental or other abstracts. The grand totals of receipts and disbursements in Part I of the Detail Book should then be agreed with the Statement of Disbursers' Accounts.

237. The postings in the Detail Book should be checked independently with the entries in the Cash Account, List of Payments, or the Departmental or other abstracts, that is, both the postings of the detailed heads and the totals made for minor heads. The person who checks the postings shall be required to put his initials on the face of the Cash Account, List of Payments or Abstracts; and if all the entries of a month on one page of the Detail Book are posted by one man, and checked by another, the poster and the checker severally should set their initials at foot of the page.

NOTE.—A separate progress register may be maintained in which may be recorded the initials of the poster and the checker if this system is found to be an improvement over the arrangement contemplated in this Article.

### **Consolidated Abstract.**

#### *Form and Method of Posting.*

238. The next process is the preparation, in Form 47 of the Consolidated Abstract of Debt, Deposit and Remittance transactions. The Consolidated Abstract for Central transactions should be kept separate from that for Provincial transactions. Columns shall be provided in the Abstract for showing the progressive totals, month by month, under each major head and under such minor and detailed heads as may be found necessary. Every head of account for which a column is

provided in the Detail Book must also appear in the Consolidated Abstract and against it should be entered the total of the month's entries as there recorded.

NOTE—The classification of Exchange Account transactions under four heads as prescribed in Article 133 need not be shown in the Consolidated Abstract of Central transactions.

239. As the transfers of each month are posted in the Detail Books without reference to the amount of the month's transactions under the detailed heads concerned, the result may be a *minus* entry, which will pass in red ink into the Consolidated Abstract and reduce the total of the minor head.

It may sometimes happen that the *minus* entry under a detailed head is so large as to exceed the aggregate of the *plus* entries for the current month under the other detailed heads subordinate to the same minor head. In this case the net entry for the minor head also will be a *minus* one in red ink both in the Consolidated Abstract and in the Ledger. In exceptional cases *minus* entries under a major head may appear in any month.

240. After the Consolidated Abstract is closed, the totals of the receipts and payments recorded in it should be checked against the totals in the Detail Book.

### Abstract of Major Head Totals.

241. From the Consolidated Abstract when completed and the Departmental Consolidated Abstracts (*vide* Article 17) an Abstract of Major Head Totals shall be prepared separately for Central and Provincial transactions in the same form as the Consolidated Abstract, showing the receipts and disbursements by major heads during and to end of the month. The totals of the receipts and payments should then be checked against the Statement of Disbursers' Accounts (see Article 57), and the General Statement of Account should be drawn up on the back of the disbursement section of the Abstract of Major Head Totals as follows :—

	Rs.	A.	P.	Rs.	A.	P.
Opening Balance—						
Cash in treasuries . . . . .	.	.	.	0	0	0
Cash in transit . . . . .	.	.	.	0	0	0
Deposit with the Reserve Bank . . . . .	.	.	.	0	0	0
					0	0
Receipts of the month as detailed within . . . . .	.	.	..		0	0
					0	0
Total . . . . .	.	.	..		0	0
Disbursements of the month as detailed within . . . . .	.	.	..		0	0
					0	0
Balance . . . . .	.	.	..		0	0
Detail of Balance—						
Cash in treasuries . . . . .	.	.	.	0	0	0
Cash in transit . . . . .	.	.	.	0	0	0
Deposit with the Reserve Bank . . . . .	.	.	.	0	0	0
					0	0



The closing cash balance of Government as worked out in the General Statement of Account should then be reconciled with the balances shown in the Cash Accounts rendered by Treasury Officers and with the Statement of closing balances received from the Central Accounts Section of the Reserve Bank.

NOTE.—In the General Statement of Account which will be drawn up by Provincial Accountants General in the Central Abstract of Major Head Totals, there will be ordinarily only entries relating to the total receipts and disbursements of the month which should agree with each other.

1. Any difference between the account balance shown in the General Statement of Account and the grand total of the cash balance report should be explained in a note to be added to the former.

242. The accounts of each month must be completed, carefully checked and signed punctually on or before the 24th of the next month, the accounts of the Accountant General, Central Revenues, being, however, closed on the 14th of the second month following to admit of the incorporation of the inward Exchange Accounts transactions in the accounts of the month to which they relate.

### Final Accounts for March and March Supplementary Adjustments.

243. The accounts for March as first prepared are only preliminary records, as the books remain open for adjustments and transfers until the 15th July (and in the case of the Accountant General, Central Revenues until the 22nd July) when the Supplementary adjustments for March are completed. The progressive figures for March Final should be despatched to the Auditor General in Form 48 on the 15th June and in the case of the Accountant General, Central Revenues, on the 22nd June, a copy of the Provincial account being submitted to the Provincial Government at the same time. As the March Final accounts may be corrected by subsequent entries (Article 244), their despatch should not be delayed merely by reason of their not being absolutely complete, but every endeavour should be made to incorporate in them all adjustments and corrections that can possibly be made by the date of despatch.

NOTE.—The March Final accounts rendered to the Auditor General should ordinarily be prepared by major and minor heads and such detailed heads only as find a place in the Combined Finance and Revenue Accounts. Public Works receipts and expenditure of which separate detailed accounts are furnished in Public Works Finance Schedules and Administrative Accounts, should be shown only by major heads of accounts.

1. For the preliminary account for March, the Detail Book, the Departmental Classified Abstracts and the Departmental Consolidated Abstracts will be dealt with as if no later accounts will be submitted; an abstract of transfer entries will be prepared and the entries in the Detail Book, the Departmental Classified Abstracts and the Departmental Consolidated Abstracts completed in ink, but below the grand total will be ruled lines for the exhibition of the effect of later adjustments for the final account for March (to be taken from an abstract of the later transfers), and correct totals for the month will be made below; subsequent entries should be posted as *plus* or *minus* in red ink.

244 Correcting or additional entries made after the despatch of the final March account together with an abstract in Form 49 should

be communicated to the Auditor General by the 15th July and in the case of the Accountant General, Central Revenues, by the 22nd July, after which no entries will ordinarily be permitted. The reason why the adjustment was not effected before the closing of the final March accounts should be briefly stated against each entry. In the event of the corrections affecting an Exchange Account head, the officer must obtain the assent of the other officer, and certify in the copy of the correcting entry sent to the Auditor General that he has obtained it. All correcting or additional entries should be recorded by the despatching officer in a single statement, in which he should also include the entries made under instructions from the Auditor General.

A progressive account of the Provincial transactions incorporating the corrections made after the despatch of the final March account should also be furnished to the Provincial Government.

245. The accounts of each financial year shall<sup>a</sup> be kept open by Accountants General till July of the following year, so that, as far as possible, all the transactions of the year may be entered in the accounts of the year, but it is not essential that transactions relating to earlier years should be booked in the accounts of the latest year which are still open. If it is impossible to have any expenditure booked in the accounts of the year to which it relates, owing to the fact that the actual incidence of the expenditure is under dispute, it ought to be debited to the accounts of the year in which the final decision is taken, though at the same time, all possible efforts should be made to expedite the decision as far as possible.

Inter-departmental or other account adjustments should not be made in the accounts of the past year when they involve debits against a department which could not reasonably have been anticipated in time for funds to be obtained from the proper authorities. In all cases, where the expenditure could have reasonably been anticipated, as for example, recurring payments from one department to another under the same Government, the Account Officer should automatically make the adjustment in the accounts before they are finally closed.

### Rectification of Errors.

246 (a) No alteration should be made in the Detail Book, Departmental Classified Abstracts or Consolidated Abstracts of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one minor head to another under the same major head, or from one major head to another, the necessary corrections should be made by a formal transfer entry (see Articles 20 to 22 and Chapter 19).

(b) But if the amount involved does not exceed ten rupees and affects only Revenue or Expenditure heads affecting the same Government, no formal transfer is necessary, and it should be sufficient simply to make a note of the error against the original entry.

(c) If any error be detected after submission of the final account for March, it should be adjusted only by a formal transfer entry, a copy of which should be submitted to the Auditor General in the usual course for approval.

NOTE.—Corrections between detailed heads under the same minor head should not be made by formal transfer entry, such corrections being made by *plus* and *minus* entries against the heads affected. These corrections, unless they affect the detailed heads which appear in the Combined Finance and Revenue Accounts (*vide* Note under Article 243), need not be communicated to the Auditor General. Any corrections between detailed heads which affect the Combined Finance and Revenue Accounts should be communicated to the Auditor General as soon as the error is detected.

## CHAPTER 19.—TRANSFER ENTRIES.

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### Object of Transfer Entries.

247. Transfer entries, which are entries intended to transfer an item from one head of account to another, are necessary—

- (a) in order to correct an error of classification in the original accounts ;
- (b) in order to adjust, by debit or credit to its proper head, an item outstanding under a debt, deposit or remittance head ;
- (c) in order to adjust inter-departmental and other transactions which do not involve the receipt or payment of cash.

1. Another type of case in which transfer entries are necessary occurs when it is found more convenient to classify items pertaining to more than one head of account under a single head of account in the first instance than to classify them under each head of account from the beginning ; for example, when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to make the distribution upon the totals of the Departmental Abstract or the Detail Book.

### General Rules.

248. Transfer entries should be prepared in Form 50. On one side of every transfer entry there should be only one major head to which there may be a debit by credit to *sundry* heads, or *vice versa* ; debit should not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori*, the same entry should not contain independent corrections of two major heads ; it may not debit A by credit B, and again C by credit to D.

In a transfer entry all particulars explaining both the nature of the adjustment and (if it is a correcting transfer) the grounds of the correction must be clearly stated.

249. A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made. These adjustments should, as a rule, be made monthly. If this is found inconvenient and if the Accountant General considers that there are sufficient grounds for postponing any adjustments, they may be made quarterly. Unforeseen adjustments should, however, be made as soon as the necessity for them arises.

250. Save as may be authorised by the Auditor General or by Government in consultation with the Auditor General, annual and half yearly transfers should, as a rule, be avoided. Cases in which such transfers are authorised will be found in the manuals of the Account Officers concerned.

### Correction of Accounts.

251. (a) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same Government, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 246 ; but after the accounts are closed, no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. If, however, the error affects the receipts and disbursements of another Government, or the transactions of a Commercial Department it should be corrected by transfer in all cases as soon as the errors is discovered. The procedure to be observed for the account and the voting of grants of doubtful propriety which the inclusion of the ment shall be as laid down in Articles 149 and 200 (a) of Volume III of this Code.

(b) An error which affects a debt, deposit or remittance head must be corrected by transfer, however old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction should be made by the removal of the item from the head under which it was wrongly taken to that which it properly belongs. If the accounts of the year in which the error took place are closed, then the following procedure should be followed in the cases referred to :—

- (1) an item taken to one debt, deposit or remittance head instead of another,—the correction should be made by transfer from the one to the other :
- (2) an item credited to a debt, deposit or remittance head instead of to a revenue head, or debited to a debt, deposit or remittance head instead of to an expenditure head,—the correction should be made by transfer to the head under which it should originally have appeared :
- (3) an item credited to a revenue head instead of to a debt, deposit or remittance head—correction should be made by debiting refunds and crediting the proper head :
- (4) an item debited to an expenditure head instead of to a debt, deposit or remittance head,—correction should be made by debiting the proper head and crediting " Recoveries of Service Payments " (*vide* Article 22).

NOTE 1.—After the accounts of the year are closed, corrections or transfers affecting capital major heads, unless they affect the accounts of different Governments, should usually be effected without financial adjustment by alteration of progressive figures without passing the debit and credit entries through the accounts of the year's financial transactions. This would prevent unnecessary inflation of the current year's account and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current account, would otherwise involve.

NOTE 2.—Errors in the accounts of Divisional Officers of the Public Works Department shall be governed by the rule in Article 200 of Volume III, of this Code.

### Outline of Procedure.

252. A correction by a transfer entry may be proposed by any section of an Account Office ; it should be accepted by the other section

concerned, if the entry has been drawn up according to rule and necessary particulars are furnished. Original vouchers and other documents in support of the entry should be recorded in the section which originally dealt with them and not sent to the other section concerned along with the transfer entry.

253. A Transfer Entry Number Book in Form 51 should be maintained in each audit or accounts section in which should be entered in brief but clear detail the particulars of each transfer originating in that section as well as that received from other sections. The Transfer Entry Number Book for Central transactions should be kept separate from that for Provincial transactions. The entries proposed by the several sections should be numbered serially by each, a distinctive letter being used by each section and these numbers entered in their respective Number Books. The number to be given to an entry received from another section should be expressed as a fraction, the numerator of which will denote the number as given by the originating section and the denominator will show the number assigned to the entry in the Number Book of the receiving section.

254. (a) The addition or deduction which should be posted in Departmental Abstracts or the Detail Books on account of the transfer entries should be worked out from the separate transfer entries of all sections in accordance with the procedure described in the succeeding Articles. This procedure shall consist mainly of the preparation of an abstract known as the Combined Transfer Ledger and Abstract (Form 52) showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits of the month necessarily being equal. The Combined Transfer Ledger and Abstract for Central transactions should be kept separate from that for Provincial transactions.

(b) In the case of revenue and expenditure heads, it is the net outcome of the transfer entries against each, i.e., the balance of the head in the Combined Transfer Ledger and Abstract (Form 52), which should appear as a debit or credit in the Abstract; but in the case of debt, deposit or remittance heads, the gross credit and the gross debit should both appear in the Abstract—the former in the receipt part and the latter in the disbursement part, as these heads have corresponding accounts on both sides.

4. When large transfers are made from one debt, deposit or remittance head to another, in order to correct the original classification in accounts the correction should, however possible, be made by a *deduct* entry against the original debit or credit, so as to prevent exaggeration of the transactions in the accounts. The same principle shall apply also to transfer of balances from one account circle to another within the accounts of the Central Government.

When, however, such a transfer affects a debt, deposit or remittance head for which grants are obtained, it should be adjusted, irrespective of the amount involved, on the following principle:—

(a) when the correction is in rectification of a misclassification of the same year,—by *deduct* entry against the original debit or credit, as the case may be:

(b) when the correction is in rectification of a misclassification of the previous year—by *plus* credit or *minus* credit under the heads concerned, without affecting the debits for the year: provided that in

either case, if the correction involves the transfer of balances from one account circle to another within the accounts of the Central Government, the adjustment in both circles must be made without any reservation within the same official year.

255. The transfer entries, after being noted in the Number Book, should be posted individually into the left hand columns of the Combined Transfer Ledger and Abstract, against the respective heads affected. The column for "Number" of the entry and that for the "District or Department" which provides for the name of the district or department in whose accounts the original error appeared, should be filled in at the same time.

256. From the right hand money columns of the Combined Transfer Ledger and Abstract, the figures should be posted under appropriate heads in the Departmental Abstract or the Detail Book, immediately under the total of cash transactions. The debits to a revenue head, and the credits to an expenditure head should appear in the "deduct" line, but all other entries (with the exception of the kind mentioned in Rule 1 to Article 254) are entries of addition and should appear in the "add" line.

257. Corrections affecting district figures relating to revenue and expenditure heads should be noted with *plus* or *minus* sign, as the case may be, in red ink, against the district below the original entry under the head concerned in the Departmental Abstract of the month in which the error occurred. The net result of such transfers for the month against a district should also be noted in red ink below the total of the month's figure. Transfers affecting a debt, deposit or remittance head should be made by new entries in the month of correction and need not be noted against the original entry. In the case of important transfers, however, a note should be made in red ink, across the original entry in the Detail Book, of the month of its reversal and across the correcting entry, of the month of the original one.

NOTE.—When detailed statement of revenue is communicated, month by month, to the revenue controlling authority, particulars of correcting transfers made in the month's accounts should be given at the foot.

### **Closing of the Combined Transfer Ledger and Abstract.**

258. The Combined Transfer Ledger and Abstract should be closed by totalling, under each head, the figures in the columns on the left, and carrying into the columns on the right the balance in the case of revenue and expenditure heads, and the totals (except as stated in Rule 1 to Article 254) in the case of debt, deposit and remittance heads. The totals of the two money columns on the left need not be carried forward, but the amounts in the two money columns on the right hand side should be totalled and agreed. After the Combined Transfer Ledger and Abstract is thus proved by the agreement between the totals of these two columns, an abstract should be drawn up as indicated in Article 55. The Departmental Abstracts or the Detail Book should then be posted from the columns on the right, the poster ticking off each entry as he posts it. At the end of the year, the monthly volumes of the Combined Transfer Ledger and Abstract should be arranged in order of the months and bound into convenient volumes.

*President,*

Local Examination Committee

(Commissioner, Lucknow)

## CHAPTER 20.—JOURNAL AND LEDGER

Division.

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**Forms.**

259. Provincial Accountants General should maintain separate Journals and Ledgers for Central and Provincial transactions. See also Article 20 of Volume I of this Code.

260. The Journal should be kept in Form 53. The first two or three pages should be set apart for the opening entries as the closing balances of the preceding year's accounts are brought upon the books of the year (see Article 263), the next few pages should be used for the monthly entries (see Article 264); these will provide columns for the twelve months of the year with the headings printed on the left-hand page and lastly a sufficient number of pages should be provided for the closing entries of the year.

261. The Ledger should be maintained in Forms 54 and 55, the former for Debt and Remittance heads which are closed to balance and the latter for Revenue, Expenditure, Capital, Debt and Remittance heads which are closed to Government (see Articles 268 and 269).

**Heads.**

262. The accounts to be opened on the Ledger should be classified as follows :—

- (1) Opening and closing heads, *viz.*, Government, Balance.
- (2) Revenue Receipts .. { being the total of the transactions under Revenue, Expenditure and Capital heads within the Revenue Account (see Article 266).
- (3) Service Expenditure .. }
- (4) Capital Expenditure outside the Revenue Account.
- (5) Debt and Remittance heads which are closed to Government (see Article 269).
- (6) Debt and Remittance heads which are closed to Balance (see Article 269).
- (7) Personal Accounts of Collectors who are in account with the Accountant General, including local remittances in transit and also the following special heads, *viz.*, "Departmental Adjusting Accounts", "Departmental Accounts", "Exchange Account Abstract", "Settlement Account Abstract" and "Transfers", under which the entries on both sides must always be the same.



### Opening the Books.

**263.** The books should be opened by transferring from Balance account to the various debt and remittance heads and personal accounts the debtor and creditor balances with which they closed in the preceding year's books.

**NOTE 1.**—The processes are here described as if they took place in their natural order. As a matter of fact, the opening entries described in this Article cannot be made until the books of the previous year are closed, which is not done until a part of the now year has passed and a part of its transactions duly posted in the Journal and Ledger. But immediately on closing the books of any year, the balances at credit or debit of the several balanced heads should be carried forward to the books of the following year.

**NOTE 2.**—As the opening entries of a year in the Journal are the exact replica of the closing entries of the previous year the former may be posted only by group heads, full details under each of these being available in the closing entries in the previous year's Journal.

### Monthly Entries.

**264.** The transactions of each month should be journalised by the following entries :—

- (1) Sundry Accountants Dr. to Revenue Receipts and Sundry Accounts for the revenue and receipts of the month.
- (2) Service Expenditure and Sundry Accounts Dr. to Sundry Accountants for the disbursements of the month.

1. The posting of the Journal should not be delayed till the opening entries can, under the Auditor General's orders, be brought on the new year's Books.

**NOTE 1.**—The entries to be journalised for the month of March should be based on the figures in the March Final account.

**NOTE 2.**—For adjustments made by transfer entries after the despatch of March Final accounts (see Article 244) an abstract should be prepared in detail of ledger heads to facilitate the posting of the Journal.

**265.** In the monthly entries, the figures against Sundry Accountants (that is, the personal accounts) should be taken from the Statement of Disbursers' Accounts; those against the "Revenue Receipts and Sundry" and "Service Expenditure and Sundry" accounts, should be taken from the Abstract of Major Head Totals referred to in Article 241.

**266.** The Ledger should be posted monthly from the Abstract of Major Head Totals (see Article 241) for transactions under Revenue, Service and Capital heads and from the Consolidated Abstract (see Article 238) for transactions under Debt and Remittance heads. The object of the Ledger is to bring out the balances under the debt and remittance heads other than those which are closed to Government (see Article 269). The posting of Revenue, expenditure and capital heads is required only for the purpose of squaring the Ledger. The Revenue Receipts, Service Expenditure and Capital Expenditure outside the Revenue Account should, therefore, be posted by totals only, while such of the debt and remittance heads as are closed to Government (see Article 269) should be posted by major heads. The debt and remittance heads, which are closed to balance (see Article 269) should be posted in detail of ledger heads. (Note : Each

prescribed minor head under debt and remittance heads which close to balance and each Collector's Account shall be a separate ledger head). The inner columns in the ledger should be used for detailed heads subordinate to the prescribed minor heads.

1. In the debt and personal classes of accounts, the inner columns, if not required for the record of detailed head figures can be conveniently used for independent headings, so that several accounts can be introduced in the same folio; this arrangement will facilitate their being grouped in classes.

### Closing the Books.

267. The books should not be closed formally until orders are received from the Auditor General.

268. The heads "Revenue Receipts", "Service Expenditure", "Capital Expenditure outside the Revenue Account" in the Central and Provincial Ledgers shall be closed to "Government".

269. The debt and remittance heads and personal accounts shall be closed separately to balance, except that the heads under "Reserve Bank Deposits", "Exchange on Remittance Accounts", "Appropriation for Reduction or Avoidance of Debt—Other Appropriations", "Remittances adjusted on the Central Books", "Accounts between Civil and Civil", "Accounts between Civil and other Departments", and "Accounts between England and India" shall be closed to "Government".

1. The books of each Account Office show only one side of each Exchange Account and the correct balance under each Exchange Account head can be shown only on the central books of the Auditor General where both sides are brought together. This is the reason why Exchange Account heads are closed to Government on the books of Accountants General.

### Journal Totals.

270. The totals in the amount columns of the Journals should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be noted in pencil only, until the orders of the Auditor General permit the opening entries to be posted (Article 263, Note 2).

1 The Journal totals, after the completion of each Journal entry, should, of course, be equal.

### Trial Balance Sheet.

271. The accuracy of the ledger postings should be tested annually after the closing of the accounts for March Final (including Supplementary adjustments) by the preparation of a Trial Balance Sheet in Form 56 and a certificate to the effect that this has been done should be forwarded to the Auditor General.

CHAPTER 21.—MONTHLY AND ANNUAL ACCOUNTS OF THE  
CENTRAL AND PROVINCIAL GOVERNMENTS.

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## Monthly Accounts of the Central and Provincial Governments.

272. (a) Each Provincial Accountant General should, as soon as the accounts of a month are closed, submit to the Provincial Government a monthly account of its transactions in Form 57 which may, however, be modified, if necessary, in consultation with Government to suit local requirements. The figures for this account should be taken from the Consolidated Abstracts. A certificate should be furnished by the Accountant General on each account to the effect that the balance shown under the head "Cash Balance—Deposits with the Reserve Bank" has been checked and reconciled with the balance of Government on the books of the Bank as shown in the statement of balances rendered by the latter. Any difference between the cash balance in treasuries and the balance shown in the Cash Balance Report should be worked out and explained on the face of the Account.

1. Progressive accounts incorporating adjustments made in the accounts for March Final and any Supplementary adjustments made after the close of those accounts should also be submitted to Provincial Governments.

(b) An account of all Central transactions brought to account by him and by other Civil Account Officers should be compiled by the Accountant General, Central Revenues, in Form 58 and submitted monthly to the Central Government. For this purpose, each Civil Account Officer should furnish to the Accountant General, Central Revenues, details of Central transactions brought to account by him in such form and detail as the Accountant General, Central Revenues, may require. The form of this monthly account may be modified by the Accountant General, Central Revenues, to suit the requirements of the Central Government.

NOTE.—See also Article 15 (f) of Volume I of this Code.

1. A progressive account incorporating the adjustments made in the accounts for March Final should also be submitted to the Central Government.

273. In view of the Coorg Devolution Rules issued under the Government of India Act (1919), which are continued in force by virtue of the provisions of Section 97 of the Act, a separate monthly account in respect of provincial transactions of Coorg should be prepared by the

Accountant General, Madras, for submission to the Coorg Administration. The procedure to be followed by the Accountant General, Madras, in working out the monthly balance at the credit of the Coorg Administration and in adjusting this balance in the accounts shall be as laid down in his manual.

## **The Annual Accounts of the Central and Provincial Governments.**

**274.** The Annual Accounts which the Auditor General is required to submit to the several Governments under paragraph 11 (4) of the Audit and Accounts Order shall be designated as the Finance Accounts. The form of the Appropriation Accounts which the Auditor General is required to submit under the aforesaid provisions of the Order shall be such as may be determined by him after consultation with the Government concerned. Detailed instructions relating to the preparation and submission of Appropriation Accounts are included in the Auditor General's Audit Manual. (See also Article 5 of Volume I of this Code.)

**275.** The Finance Accounts submitted to each Government shall be an auditor's presentation of the general accounts of Government to the Legislature. These Accounts with the Reports on them, which will form a single document, shall be divided into two sections as shown below, the Report preceding the Accounts in each section :—

### **Section A—General Finance Accounts—**

Report.

Accounts.

### **Section B—Debt, Deposit and Remittance Accounts—**

Report.

Accounts.

The accounts shall commence with an audit certificate which will present and authenticate the Auditor General's reports and accounts.

The Finance Accounts of the Provincial Government should be prepared by the Provincial Accountant General in the form given in Appendix I while those of the Central Government which shall comprise transactions of the Central Government (Civil, Defence Services, Railways and Posts and Telegraphs Departments as well as Central transactions brought to account finally in the books of the accounting authorities in England should be compiled by the Accountant General, Central Revenues, in the form prescribed in the same Appendix.

1. Separate Finance Accounts should be prepared by the Accountant General, Madras, in respect of provincial transactions of Coorg for submission to the Coorg Administration—*vide* Article 273.

**276.** Copies of the Provincial Finance Accounts including Coorg Finance Accounts should be submitted to the Auditor General in clean proof so as to reach him on or before the 15th September, the final printed copies reaching him on or before the 15th of October. The proof and final printed copies of the Finance Accounts of the Central Government should be submitted to the Auditor General by the Accountant General, Central Revenues, in the first week of January and the first week of February respectively.

### The Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

277. Under paragraph 12 of the Audit and Accounts Order, the Auditor General is required to prepare annually, in such form as he, with the concurrence of the Governor General, may determine, and to submit to the Governor General a General Financial Statement incorporating a summary of the accounts of the Federation and of all the Provinces for the last preceding financial year and particulars of their balances and outstanding liabilities and containing such other information as to their financial position as the Governor General may direct to be included in the Statement. This General Financial Statement shall otherwise be known as the Combined Finance and Revenue Accounts of the Central and Provincial Governments in India. These accounts which shall be so designed as to present the accounts of all the Governments in India on a common and comparable basis shall be made up of (1) the General accounts and (2) the Subsidiary accounts and shall be prefaced by an introductory note in which a brief and general description of the structure of the Government accounts shall be given in addition to a brief historical survey of the stages leading up to the existing financial and accounting system.

278. The General accounts shall contain a general summary of the receipts and disbursements of the Central Government and of each of the Provincial Governments showing all receipts on one side and all disbursements on the other, the receipts as well as the disbursements against the several heads being exhibited in parallel columns for each Government. To this shall be added accounts presenting the receipts and disbursements of the Central Government by major heads, and similar accounts for Provincial transactions, the receipts as well as disbursements in the latter accounts being shown in parallel columns for each Government.

279. The Subsidiary accounts shall give the details generally by minor heads of the figures shown in the General accounts. They shall also exhibit the balances at the commencement and close of the year under debt, deposit, etc., heads. The distribution of expenditure between "charged" (or "non-voted") and "voted" should be shown in lump at the end of each relevant Subsidiary account except that in regard to debt, etc., heads such distribution should be shown in a separate statement. An explanatory note shall, where necessary, be appended to each Subsidiary account explaining the account itself and containing a brief description of the nature of the transactions and any important entries dealt with in it.

NOTE.—The receipts and expenditure of the Central Government under heads I to VI to 5 of the List of Major and Minor Heads of Account should also be shown by geographical areas, i.e., according to provinces of origin of the revenue or expenditure.

1. Both in the General accounts as well as in the Subsidiary accounts the Provincial transactions pertaining to Coorg should be shown in a separate column as for Provincial Governments—*vide* Article 273,

280. The Combined Finance and Revenue Accounts shall be prepared mainly from the following accounts :—

Name of account.	From whom received.
(1) Accounts of Provincial Governments and of the Central Government (Civil).	Each Civil Account Officer.
(2) Accounts of the Posts and Telegraphs Department.	Accountant General, Posts and Telegraphs.
(3) Railway Capital and Revenue Accounts.	Controller of Railway Accounts.
(4) Accounts of the Defence Services.	Military Accountant General.
(5) Accounts of sterling transactions of the Central Government finally brought to account in the books of the Accounting Officers in England.	Accountant General, India Office, and the Chief Accounting Officer to the High Commissioner.
(6) Subsidiary returns.	<i>Vide</i> details given in the Annexure to this Chapter.

The Combined Finance and Revenue Accounts should be printed and submitted to the Governor General in February of every year.

### Pro forma Accounts.

281. The rules relating to the *pro formâ* accounts of the Public Works Department which Accountants General may be required to prepare are given in Appendices 2 and 3.

### ANNEXURE

*Statements required in connection with the preparation of the Combined Finance and Revenue Accounts.*

No.	Name of Statement.	From whom due.	Latest date of despatch.	Remarks.
1	Statement of Rupee Debt of the Government of India.	Accountant General, Central Revenues.	15th May.	
2	Final Accounts of the Secretary of State.	India Office	1. Provincial accounts by the last air mail in May. 2. Central accounts, 15th July.	
3	Final Accounts of the High Commissioner.	High Commissioner for India.	Last air mail in May.	
4	Posts and Telegraphs March Final accounts.	Accountant General, Posts and Telegraphs.	15th June.	
5	March Final Accounts	All Civil Accountants General, Comptrollers and Chief Auditor, Indian Stores Department.	So as to reach Auditor General by 25th June.	

*Statements required in connection with the preparation of the Combined  
Finance and Revenue Accounts—contd.*

No.	Name of Statement.	From whom due.	Latest date of despatch.	Remarks.
6	Public Works Finance Schedules.	All Civil Accountants General and Comptrollers.	(i) Accountant General, Central Revenues, 2nd July. (ii) Accountants General, Madras and Bombay, 15th July. (iii) Accountant General, Punjab, 10th July. (iv) Others, 30th June.	
7	Statement of Customs and Central Excise Revenue during the year.	All Accountants General and Comptrollers.	1st July.	The statement should show gross receipts the refunds and draw-backs and the net receipts under each minor and detailed head prescribed in the List of Major and Minor Heads of Account.
8	Statement of Stationery supplied from Central Stores to Provincial Government.	Accountant General, Central Revenues.	1st July.	
9	Statement showing the transactions adjusted during the year under the head "Bronze (and Copper) Coinage Account" classified under the prescribed detailed heads.	Accountants General, Central Revenues and Bombay.	4th July.	
10	Statement showing the transactions adjusted during the year under the head "Nickel Coinage Account" classified under the prescribed detailed heads.	Ditto	4th July.	
11	Journal Entries . . .	All Civil Accountants General, Comptrollers, Chief Auditor, Indian Stores Department and Accountant General, Posts and Telegraphs.	15th July and 22nd July for Accountant General, Central Revenues.	

*Statements required in connection with the preparation of the Combined  
Finance and Revenue Accounts—contd.*

No.	Name of Statement.	From whom due.	Latest date of despatch.	Remarks.
12	Statement of transfers between Central and Provincial Governments.	All Provincial Accountants General and Comptrollers.	26th July.	
13	Statement of Salt Revenue and of charges for collection of Salt Revenue, including manufacturing charges, cost of salt and other revenue expenditure of the Northern India Salt Revenue Department.	Chief Auditor, Indian Stores Department.	20th July.	
14	Account of Famine Relief Fund.	All Provincial Accountants General and Comptrollers (except Comptroller, Assam).	20th July.	
15	Statement showing the adjustments made on account of gain or loss by exchanges on sterling transactions.	All Account Officers.	20th July and for Accountant General, Central Revenues, 27th July.	
16	Corrections to the Public Works Finance Schedules.	All Civil Accountants General, and Comptrollers.	(i) Accountant General, Central Revenues, 27th July. (ii) Accountant General, Madras, 10th August and 20th October. (iii) Accountant General, Bombay, 20th August. (iv) Others, 20th July.	
17	State Railway Revenue and Capital Accounts.	Controller of Railway Accounts.	31st July.	
18	Administrative Accounts of Irrigation, etc., Works.	All Civil Accountants General and Comptrollers (except Comptroller, Assam).	(i) Accountant General, Central Revenues, 2nd August. (ii) Accountant General, Madras, 31st July. (iii) Comptroller, Sind, 10th August. (iv) Others, 28th July.	



*Statements required in connection with the preparation of the Combined  
Finance and Revenue Accounts—concl.*

No.	Name of Statement.	From whom due	Latest date of despatch.	Remarks.
19	Statement showing charges on account of quasi military formations.	Accountants General Central Revenues, Bengal, and Comptrollers, North-West Frontier Province and Assam.	5th August.	
20	Consolidated balanced account of Defence receipts and charges including (Military Works and Royal Indian Navy).	Military Accountant General.	5th August.	
21	Proforma account of the Military Land Scheme, Bombay.	Accountant General, Bombay.	15th August.	
22	Defence Services portion of the Combined Finance and Revenue Accounts.	Military Accountant General.	26th August.	
23	Statement of balances of Branch Line Companies.	Controller of Railway Accounts.	25th August.	
24	Railway portion of the Combined Finance and Revenue Accounts	Ditto	25th August.	
25	Statement showing the distribution between "Voted" and "Non-voted" of expenditure (inclusive of working expenses) of Central and Provincial Governments under each major head.	All Civil Accountants General, Comptrollers, Chief Auditor, Indian Stores Department, Accountant General, Posts and Telegraphs and Controller of Railway Accounts.	1st September.	
26	Corrections to Administrative Accounts of Irrigation, etc., Works.	(1) Accountant General, Madras. (2) Accountant General Bombay.	(1) 15th October. (2) 20th August.	
27	Review of Balances	All Account Officers.	15th November.	

NOTE.—All these statements should invariably be prepared in the forms prescribed by the Auditor General and in all matters relating to the Combined Finance and Revenue Accounts the Auditor General's instructions should be strictly followed as it is essential that there should be uniformity in the accounts of the several Accounts Offices.

## CHAPTER 22.—ACCOUNTS OF THE CROWN REPRESENTATIVE

Application of the Central Treasury Rules and Accounting Rules to the Crown Representative's Departments . . . . .	282	Receipts in the accounts of the Crown Representative . . . . .	287
Treasuries in Administered Areas . . . . .	283	Expenditure pertaining to the accounts of the Crown Representative . . . . .	291
Keeping of the accounts of the Crown Representative . . . . .	284	Main Heads in the Crown Representative's accounts . . . . .	293
Accounting for the Crown Representative's transactions in the accounts of the Central Government . . . . .	285	Position of the Crown Representative's Departments for purposes of Inter-departmental Adjustments . . . . .	297
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## Application of the Central Treasury Rules and Accounting Rules to the Crown Representative's Departments.

282. The Treasury Rules of the Central Government made by the Governor General under Section 151 of the Act have been adopted by the Crown Representative and these rules apply as executive instructions to his Departments. The authorities under the Crown Representative accordingly credit moneys, draw funds and incur expenditure according to the rules and practices of the departments of the Central Government. Similarly, the Crown Representative has agreed that the accounts of the transactions pertaining to his departments may be kept according to such general methods and principles as may be prescribed under Section 168 of the Act in relation to the accounts of the Central Government. The Crown Representative will have no separate cash balance and no separate drawing account, the receipts and payments on his account occurring at treasuries and elsewhere being taken against the balances of the Central Government.

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## Treasuries in "Administered Areas".

283. Though the Crown Representative is constitutionally responsible for the administration of and exercise of jurisdiction in leased, assigned or ceded areas otherwise known as "administered areas", the treasuries and sub-treasuries situated in such areas are treated as treasuries of the Central Government and the balances in them form part of the Public Account of that Government.

## Keeping of the Accounts of the Crown Representative.

284. The Auditor General has no statutory responsibility for keeping the accounts of the Crown Representative but in conformity with the

arrangement for the supply of funds to the Crown Representative, it has been arranged that the accounts of the latter should be kept by the Auditor General.

The transactions of the several Political Residents and Agents mentioned in column 2 of the Annexure to Chapter 9 are accounted for in the books of the Accountants General noted against them in column 1 of that Annexure. These Accountants General are regarded as sub-Account Officers under the control of the Accountant General, Central Revenues, by whom the accounts of the Crown Representative are finally consolidated.

### **Accounting for the Crown Representative's transactions in the Accounts of the Central Government.**

285. The sums required by the Crown Representative for the discharge of his functions in relation to Indian States other than the sums required to make loans to such States shall be recorded under the major head "33.—Payments to Crown Representative" in the accounts of the Central Government. Payments made by the Central Government to the Crown Representative for making loans to Indian States, political pensioners, etc., shall be recorded in the accounts of that Government under the appropriate minor heads subordinate to the head "Q.—Loans and Advances by the Central Government—Advances to Crown Representative for loans to Indian States and Notabilities" without any details. The receipt pertaining to the Crown Representative other than the amounts received from Indian States under Section 146 of the Act and repayments of loans by political pensioners shall be taken as deduction from expenditure in the Central accounts under the minor head "Deduct—Receipts" subordinate to the major head "33.—Payments to Crown Representative". See also Article 287.

### **Nature of the Crown Representative's Accounts.**

286. The detailed accounts of the Crown Representative are maintained separately from those of the Central Government. The Crown Representative's account is a two-sided account of receipts and expenditure. The net excess of expenditure over receipts in this account will be reconciled with the total net figure recorded in the Central accounts under the head "33.—Payments to Crown Representative."

### **Receipts in the Accounts of the Crown Representative.**

287. The receipts which are finally accounted for in the accounts of the Crown Representative mainly consist of such items as are mentioned in the succeeding Articles and of any miscellaneous receipts and recoveries arising in Political Agencies in connection with the discharge of his functions. His Majesty has directed that amounts received from Indian States under Section 146 of the Act should be placed at the disposal of the Federation. These amounts which consist of (1) Repayments in respect of loans made to Indian States and (2) Cash contributions and other payments due from or by Indian States, therefore, enter the accounts of the Crown Representative only formally, the entries on the receipt side of his account

being set off by a *deduct* entry to represent the amount placed at the disposal of the Central Government. The repayments of loans to political pensioners which are made by the Crown Representative are also dealt with in the same way. These receipts as and when received are passed on by the Crown Representative to the Central Government for credit in the accounts of the latter under the receipt head "Q.—Loans and Advances by the Central Government—Advances to Crown Representative for loans to Indian States and Notabilities" or "XLIII.—Receipts from Indian States", as the case may be. But see footnote 392 of the List of Major and Minor Heads of Account (Appendix 2 to Volume I of this Code).

288. All receipts arising from the ordinary administration of "administered areas" are credited as receipts of the Crown Representative; but receipts pertaining to Income-Tax, Posts and Telegraphs, Defence, Ecclesiastical and Railway Departments arising in those areas as well as receipts under "Customs" and "Salt" and receipts under "Broadcasting", other than those pertaining to the Civil and Military Station, Bangalore, will not enter the budget or the accounts of the Crown Representative. The share of fees for wireless licences issued in the Civil and Military Station, Bangalore, is credited to the revenues of the Bangalore Assigned Tract.

289. The following fees levied and collected by Political Officers are taken as receipts in the accounts of the Crown Representative :—

- (1) Arms license fees.
- (2) Petroleum license fees.
- (3) Naturalisation, Passport and Copyright fees.
- (4) Fees for the registration of births, deaths and marriages.
- (5) Mining license fees.
- (6) Motor drivers' license fees other than fees collected by the Political Agent, Manipur.
- (7) Motor Vehicles Registration fees—other than those collected by the Political Agent, Manipur, in respect of vehicles plying on the Dinapur-Mao-Imphal road in Assam. Fees in respect of motor vehicles meant for plying in Imphal Town are, however, classified as receipts of the Crown Representative.

290. The following items of receipts shall be credited in the accounts of the Central Government and not in the accounts of the Crown Representative :—

- (1) fees recovered from the candidates appearing for the Chiefs' College Diploma examination ;
- (2) passage contributions in respect of personnel of the Crown Representative's Department and officers of the Indian Political Service and Agency Surgeons lent to Provincial Governments and Commercial departments of the Central Government including the Defence Department and leave, pension

and passage contributions recovered from foreign employers in respect of the aforesaid personnel.

NOTE.—When recoveries are effected from parties for whose benefit additional establishment has been entertained by the Crown Representative, only the pension contributions, in so far as they are distinguishable, will be credited to the Central Government and the balance should be credited to the Crown Representative's account.

### Expenditure pertaining to the Accounts of the Crown Representative.

291. The nature of the expenditure which is included in the Crown Representative's account is determined with reference to the scope of the Crown Representative's demand under Section 145 of the Act. Besides payments in respect of any customary allowances to members of the family or servants of any former Ruler of any territories in India which fall directly within the scope of the aforesaid Section, the following classes of expenditure are held as falling within its scope :—

- (1) expenses of the Secretariat of the Crown Representative (*i.e.*, the Political Department and the Crown Finance Officer) and of the Political Agencies in so far as they relate to Political relations with Indian States ;
- (2) education expenditure connected with Chiefs' colleges, etc., which the Crown Representative may legitimately incur in exercise of his functions ;
- (3) loans to Indian States and political pensioners ;
- (4) all expenditure on the *ordinary* administration of "administered areas" whatever the purposes of the lease or cession, except expenditure pertaining to the Income-Tax, Posts and Telegraphs, Defence, Ecclesiastical and Railway Departments : there may also be other types of Governmental activity not falling within the conception of ordinary administration of "administered areas", *e.g.*, commercial activities, which may not justify a demand under Section 145 ;
- (5) expenditure incurred in the United Kingdom on behalf of the Crown Representative.

NOTE 1.—The fact that a payment is to be made to an Indian State or that any expenditure has to be incurred in an unadministered Indian State does not necessarily determine that the payment or expenditure will fall within the scope of the demand under Section 145. Payments made to an Indian State under any agreement and which fall within the purview of Section 148 of the Act will not, unless there is authorisation to the contrary, be included in the demand of the Crown Representative.

NOTE 2.—Provision for an item of expenditure need not necessarily be included in the demand of the Crown Representative though properly falling within that demand where the Central Government are prepared to grant the supply under an ordinary demand. This arrangement has been adopted with the consent of the Crown Representative to secure simplicity in financial and accounting arrangements.

292. The accounts of the Crown Representative also include receipts and expenditure connected with the discharge of residuary jurisdiction of the Crown in Indian States, as for example, in the *semi* and non-jurisdictional States of Kathiawar and Gujerat.

### Main heads in the Crown Representative's Account.

293. The main heads which appear on the receipt and expenditure sides of account of the Crown Representative are as indicated below :—

Receipts side.	Expenditure side.
I. Political Department Secretariat.	I. Political Department Secretariat.
II. Political Agencies.	II. Political Agencies.
III. Education—Other than in Areas.	III. Education expenditure other than Areas.
IV. Civil Works.	IV. Civil Works.
V. Political Pensions.	V. Political Pensions.
VI. Superannuation Allowances and Pensions.	VI. Superannuation Allowances and Pensions.
VII. Receipts from Indian States under Section 146 other than on account of loans.	VII. Miscellaneous.
<i>Deduct</i> —Receipts, etc., transferred to the Central Government.	
VIII. Interest receipts on loans.	VIII. Rajputana.
<i>Deduct</i> —Interest receipts transferred to the Central Government.	
IX. Rajputana.	IX. Central India.
X. Central India.	X. Hyderabad.
XI. Hyderabad.	XI. Western India States Agency.
XII. Western India States Agency.	XII. Bangalore.
XIII. Bangalore.	XIII. Charges in England.
XIV. Receipts in England.	XIV. Loss or gain by exchange.
XV. Loss or gain by exchange.	

### Loans and Advances.

Recoveries of loans from Indian States and Notabilities.	Loans to Indian States and Notabilities.
<i>Deduct</i> —Recoveries of loans from Indian States and Notabilities transferred to the Central Government.	

294. The accounts of receipts and expenditure pertaining to the "administered areas" will be kept in the form of separate area accounts, the transactions in these separate accounts being classified under major and minor heads corresponding to those adopted in the Area Demands and accounts of the Central Government. The major and minor heads of these area accounts are not part of the Federal major or minor heads but are individual to the Crown Representative's account only.

295. The receipts falling under the receipt heads mentioned in Article 293 may be recorded in such detail as the local authorities subordinate to the Crown Representative in consultation with the Accountant General concerned may determine. The sub-heads and detailed heads subordinate to the main heads of expenditure will be those given in the Crown Representative's Demand. The heads "Loans to Indian States and Notabilities" and "Recoveries of Loans from Indian States and Notabilities" will constitute the only Debt head in the accounts of the Crown Representative. The contributions to Provident Funds, etc., from the personnel serving under the control of the Crown Representative and any other deposits and advances transactions connected with his departments will be brought to account directly in the account of the Central Government.

296. There will be a separate account of Khasi Hill States which will be appended to the accounts of the Crown Representatives as an annexure. It will include the receipts and expenditure connected with the administration of certain Indian States' territories which will continue to be administered on behalf of the Crown Representative by the Government of Assam under the provisions of Section 287 of the Act.

### **Position of the Crown Representative's Departments for purposes of Inter-departmental Adjustments.**

297. The position of the Crown Representative's Departments with respect to Inter-departmental adjustments with the departments of the Central Government is described in Article 57 of Volume I of this Code.

### **Annual Accounts relating to the Crown Representative's transactions.**

298. The Annual Accounts including the Appropriation Accounts relating to the transactions of the Crown Representative will be prepared by the Accountant General, Central Revenues, in such form and in such detail as may be prescribed by the Auditor General with the concurrence of the Crown Representative.

APPENDIX 1.

(See Article 275.)

FORM OF THE FINANCE ACCOUNTS.

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*Finance Accounts of Provincial Governments.*

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**A.—General Finance Accounts.**



### No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 19 -19	Disbursements.	Actuals for 19 -19
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts .		Revenue expenditure . .	
Grant-in-aid from Central Govern- ment		Capital expenditure within the Revenue Account	
Extraordinary receipts . .		(A) Total expenditure on Reve- nue Account	
(A) Total revenue receipts .		Capital expenditure outside the Revenue Account.	
Public Debt incurred . .		Public Debt discharged . .	
Unfunded Debt incurred . .		Unfunded Debt discharged . .	
Deposits and Advances . .		Deposits and Advances . .	
Loans and Advances by Pro- vincial Governments . .		Loans and Advances by Pro- vincial Governments . .	
Remittances . . . .		Remittances . . . .	
Total Receipts . .		Total Disbursements . .	
(B) (OPENING) CASH BALANCE .		(B) (CLOSING) CASH BALANCE .	
Grand Total . .		Grand Total . .	

(A) Revenue Surplus/Deficit during the year—Rs. ....

Increase (+)

(B) \_\_\_\_\_ of cash balance during the year—Rs. ....

Decrease (—)

## No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue. 1	Actuals for 19 -19 . 2	Heads of Expenditure. 3	Actuals for 19 -19 .		
			Charged. 4	Voted. 5	Total. 6
			Rs.	Rs.	Rs.
A.—PRINCIPAL HEADS OF REVENUE—		A.—DIRECT DEMANDS ON THE REVENUE—			
I.—Customs . . . . .		5.—Salt . . . . .			
IV.—Taxes on Income other than Corporation Tax		7.—Land Revenue . . . . .			
V.—Salt . . . . .		8.—Provincial Excise . . . . .			
VII.—Land Revenue . . . . .		9.—Stamps . . . . .			
VIII.—Provincial Excise . . . . .		10.—Forest . . . . .			
IX.—Stamps . . . . .		11.—Registration . . . . .			
X.—Forest . . . . .		12.—Charges on account of Motor Vehicles Acts . . . . .			
XI.—Registration . . . . .		13.—Other Taxes and Duties . . . . .			
XII.—Receipts under Motor Vehicles Acts . . . . .					
XIII.—Other Taxes and Duties . . . . .					
Total . . . . .		Total . . . . .			

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue. 1	Actuals for 19 -19 . 2	Heads of Expenditure. 3	Actuals for 19 -19 .		
			Charged. 4	Voted. 5	Total. 6
B.—RAILWAY REVENUE ACCOUNT— XVI.—Subsidised Companies . . . . .	Ra.	B.—RAILWAY REVENUE ACCOUNT— 15-A.—State Railways—Commercial Lines— Interest on Debt . . . . . 15-C.—Subsidised Companies . . . . . 15-D.—Miscellaneous Railway Expenditure . . . . . Total . . . . .	Ra.	Ra.	Ra.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Ac- counts are kept . . . . . Gross Receipts— Direct Receipts . . . . . Portion of Land Revenue due to works . . . . . Deduct—Working Expenses . . . . . Net Receipts . . . . .	Rs. Total . 57	C.—REVENUE ACCOUNT OF IRRIGATION, NAVIGA- TION, EMBANKMENT AND DRAINAGE WORKS— 17.—Interest on works for which Capital Ac- counts are kept . . . . . 18.—Other Revenue Expenditure financed from ordinary revenues. 18 (1).—Other Revenue Expenditure financed from Famine Relief Fund.			

## APPENDICES.

[No. 1]

XVIII.—Irrigation, Navigation, Embarkment and Drainage Works for which no Capital Accounts are kept.					
Direct Receipts . . . . .					
Portion of Land Revenue due to works . . . . .					
Total . . . . .					
E.—DEBT SERVICES—					
XX.—Interest . . . . .					
E.—DEBT SERVICES—					
22.—Interest on Debt and other Obligations . . . . .					
Deduct—					
(1) Interest transferred to Commercial Departments.					
(2) Interest transferred to Forest Department . . . . .					
(3) Interest portion of equated payments on account of committed value of pensions.					
(4) Interest met from subventions from Central Road Fund.					
Net amount met out of ordinary revenues . . . . .					
23.—Appropriation for Reduction or Avoidance of Debt.					
Total . . . . .					
F.—CIVIL ADMINISTRATION—					
XXI.—Administration of Justice . . . . .					
XXII.—Jails and Convict Settlements . . . . .					
XXIII.—Police . . . . .					
XXIV.—Ports and Pilotage . . . . .					
Carried over . . . . .					
F.—CIVIL ADMINISTRATION—					
25.—General Administration . . . . .					
27.—Administration of Justice . . . . .					
28.—Jails and Convict Settlements . . . . .					
29.—Police . . . . .					
Carried over . . . . .					

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue, 1	Actuals for 19 -19 . 2	Heads of Expenditure, 3	Actuals for 19 -19 .		
			Charged, 4	Voted, 5	Total, 6
F.—CIVIL ADMINISTRATION— <i>concd.</i>	Rs.	F.—CIVIL ADMINISTRATION— <i>concd.</i>	Rs.	Rs.	Rs.
Brought forward		Brought forward			
XXVI.—Education . . . . .		30.—Ports and Pilotage . . . . .			
XXVII.—Medical . . . . .		36.—Scientific Departments . . . . .			
XXVIII.—Public Health . . . . .		37.—Education . . . . .			
XXIX.—Agriculture . . . . .		38.—Medical . . . . .			
XXX.—Veterinary . . . . .		39.—Public Health . . . . .			
XXXI.—Co-operation . . . . .		40.—Agriculture . . . . .			
XXXII.—Industries . . . . .		41.—Veterinary . . . . .			
XXXIII.—Aviation . . . . .		42.—Co-operation . . . . .			
XXXIV.—Broadcasting . . . . .		43.—Industries . . . . .			
XXXV.—Miscellaneous Departments . . . . .		44.—Aviation . . . . .			
		45.—Broadcasting . . . . .			
		47.—Miscellaneous Departments . . . . .			
Total		Total			

## APPENDICES.

[No. 1

H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
50.—Civil Works . . . . .					
51.—Bombay Development Scheme . . . . .					
52.—Interest on Capital Outlay on Electricity Schemes . . . . .					
53.—A.—Other revenue expenditure connected with Electricity Schemes . . . . .					
				Total .	
J.—MISCELLANEOUS—					
54.—Famine—					
A.—Famine Relief . . . . .					
B.—Transfers to Famine Relief Fund . . . . .					
55.—Superannuation Allowances and Pensions . . . . .					
56.—Stationery and Printing . . . . .					
57.—Miscellaneous . . . . .					
				Total .	
L225AGO H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
XXXIX.—Civil Works . . . . .					
XL.—Bombay Development Scheme . . . . .					
XLI.—Receipts from Electricity Schemes . . . . .					
Gross Receipts . . . . .					
Deduct—Working Expenses . . . . .					
Net receipts . . . . .					
				Total .	
J.—MISCELLANEOUS—					
XLIII.—Transfers from Famine Relief Funds . . . . .					
XLIV.—Receipts-in-aid of Superannuation . . . . .					
XLV.—Stationery and Printing . . . . .					
XLVI.—Miscellaneous . . . . .					
				Total .	

No. 1]

## APPENDICES.

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue.	Actuals for 19 -19 . 2	Heads of Expenditure.	Actuals for 19 -19 .		
			Charged.	Voted.	Total.
1	2	3	4	5	6
L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS— XLIX.—Grants-in-aid from Central Government L.—Miscellaneous Adjustments between Central and Provincial Governments.	Rs.	L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS— 62.—Miscellaneous Adjustments between Central and Provincial Governments.	Rs.	Rs.	
M.—EXTRAORDINARY ITEMS— LI.—Extraordinary Receipts		M.—EXTRAORDINARY ITEMS— 63.—Extraordinary Charges			
Total		Total			
Total		Total			
		TOTAL REVENUE EXPENDITURE			
		CAPITAL EXPENDITURE WITHIN THE REVENUE ACCOUNT— CC-19.—Construction of Irrigation, Navigation, Embankment and Drainage Works FF-43-A.—Capital Outlay on Industrial Development HH-50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts II-63.—Capital outlay on Electricity Schemes met out of Revenue			





No. 1]

## APPENDICES.

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN  
CHARGED AND VOTED EXPENDITURE.

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) . . . . .			
Expenditure outside the Revenue Account . . . . .			
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure . . . . .			
Total .			

(a) The figures have been arrived at as follows:—

	Charged.	Voted.
	Rs.	Rs.
Total expenditure as in Account No. 2 . . . . .		
Add—Working Expenses of—		
Irrigation . . . . .		
Electric Schemes . . . . .		
Other concerns . . . . .		
Total .		

## No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 19 -19 .
	Rs.
A.—PRINCIPAL HEADS OF REVENUE—	
I.—CUSTOMS—	
Share of net proceeds of Export Duties assigned to Provinces .	
Total .	
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX—	
Share of net proceeds assigned to Provinces . . . . .	
Total .	
V.—SALT—	
Share of net proceeds assigned to Provinces . . . . .	
Total .	
VII.—LAND REVENUE—	
Ordinary revenue . . . . .	
Sale of Government estates . . . . .	
Sale proceeds of waste-lands and redemption of land tax . .	
Recoveries on account of survey and settlement charges . .	
Rents, etc., of fisheries . . . . .	
Recoveries of cost of maintenance of boundary pillars . . .	
Rates and cesses on lands . . . . .	
Recoveries of overpayments . . . . .	
Collection of payments for services rendered . . . . .	
Miscellaneous . . . . .	
Deduct—Portion of Land Revenue due to Irrigation . . . .	
Receipts in England . . . . .	
Loss or gain by exchange . . . . .	
Deduct—Refunds . . . . .	
Total .	

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR  
HEADS—*concl.*

Heads.	Actuals for 19 -19 .
<p>A.—PRINCIPAL HEADS OF REVENUE—<i>concl.</i></p> <p>VIII.—PROVINCIAL EXCISE—</p> <p>Country spirits . . . . .</p> <p>Country fermented liquor . . . . .</p> <p>Malt liquors . . . . .</p> <p>Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) . . . . .</p> <p>Receipts from commercial spirits including denatured spirits and medicated wines . . . . .</p> <p>Opium . . . . .</p> <p>Duties on medicinal and toilet preparations containing alcohol, opium, etc. . . . .</p> <p>Hemp and other drugs . . . . .</p> <p>Receipts from Distilleries . . . . .</p> <p>Fines, confiscations and miscellaneous . . . . .</p> <p>Recoveries of overpayments . . . . .</p> <p>Collection of payments for services rendered . . . . .</p> <p>Receipts in England . . . . .</p> <p>Loss or gain by exchange . . . . .</p> <p><i>Deduct</i>—Refunds . . . . .</p>	<p>Rs.</p>
<p style="text-align: right;">Total</p>	
<p>* * * * *</p> <p>* * * * *</p>	<p>* * *</p> <p>* * *</p>
<p>(SIMILAR DETAILS FOR OTHER MAJOR HEADS) .</p>	

**No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.**

Heads.	Expenditure for 19 - 19 .		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—DIRECT DEMANDS ON THE REVENUE—</b>			
<b>7.—LAND REVENUE—</b>			
Charges of administration . . . . .			
Management of Government estates . . . . .			
Charges on account of land revenue collections . . . . .			
Charges on account of fishery collections . . . . .			
Survey, Settlement and Record Operations . . . . .			
Land Records . . . . .			
Charges on account of encumbered estates . . . . .			
Allowances to District and Village Officers . . . . .			
Assignments and Compensations . . . . .			
Charges in England . . . . .			
Loss or gain by exchange . . . . .			
<b>Total</b> . . . . .			
<b>8.—PROVINCIAL EXCISE—</b>			
Superintendence . . . . .			
District Executive Establishment . . . . .			
Distilleries . . . . .			
Departmental and Commission shops . . . . .			
Cost of opium supplied to Provincial Excise Department . . . . .			
Purchase of Ganja and other drugs . . . . .			
Compensations . . . . .			
Excise Bureau . . . . .			
Charges in England . . . . .			
Loss or gain by exchange . . . . .			
<b>Total</b> . . . . .			
* * * * *	*	*	*
* * * * *	*	*	*
(SIMILAR DETAILS FOR OTHER MAJOR HEADS.)			

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE  
THE REVENUE ACCOUNT DURING AND TO END OF THE  
YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS . . . . .		
(Details by Canals and Projects.)		
Total Irrigation, etc., Works . . . . .		
<i>Deduct</i> —Amount met out of Revenue . . . . .		
Net amount outside the Revenue Account. . . . .		
70.—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH . . . . .		
(Details by schemes, etc.)		
Total Improvement of Public Health . . . . .		
(SIMILAR DETAILS FOR OTHER CAPITAL MAJOR HEADS)		
GRAND TOTAL . . . . .		

**B.—Debt, Deposit and Remittance Accounts.**

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## APPENDICES.

## No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 19 -19 .	Heads of Disbursements.	Actuals for 19 -19 .
1	2	3	4
	Rs.		Rs.
<b>N.—Public Debt incurred—</b>		<b>N.—Public Debt discharged—</b>	
Permanent Debt . . . . .		Permanent Debt . . . . .	
Floating Debt . . . . .		Floating Debt . . . . .	
Loans from the Central Government . . . . .		Loans from the Central Government . . . . .	
Total		Total	
<b>O.—Unfunded Debt incurred—</b>		<b>O.—Unfunded Debt discharged—</b>	
Special Loans . . . . .		Special Loans . . . . .	
Treasury Notes . . . . .		Treasury Notes . . . . .	
State Provident Funds . . . . .		State Provident Funds . . . . .	
Other Accounts . . . . .		Other Accounts . . . . .	
Total		Total	

## APPENDICES.

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P.—Deposits and Advances—	P.—Deposits and Advances—
<i>Deposits bearing interest—</i>	<i>Deposits bearing interest—</i>
Depreciation Reserve Fund—Irrigation	Depreciation Reserve Fund—Irrigation
Deposits of Depreciation Reserve of Government	Deposits of Depreciation Reserve of Government
Commercial Concerns	Commercial Concerns
<i>Deposits not bearing interest—</i>	<i>Deposits not bearing interest—</i>
Appropriation for Reduction or Avoidance of Debt—	Appropriation for Reduction or Avoidance of Debt—
Sinking Funds	Sinking Funds
Other Appropriations	Other Appropriations
Sinking Funds for Loans granted to Local Bodies	Sinking Funds for Loans granted to Local Bodies
Sinking Fund Investment Account	Sinking Fund Investment Account
Famine Relief Fund	Famine Relief Fund
Famine Fund Deposit Account (Bihar)	Famine Fund Deposit Account (Bihar)
Provincial Road Fund	Provincial Road Fund
General Police Fund	General Police Fund
Pension Equalisation Fund	Pension Equalisation Fund
Deposit Account of the Fund for restoration of	Deposit Account of the Fund for restoration of
Earthquake Damage transferred from Central	Earthquake Damage transferred from Central
Government	Government
Fund for Development of rural water supply (Madras)	Fund for Development of rural water supply (Madras)
Special Development Fund (Punjab)	Special Development Fund (Punjab)
Special Development Fund (Bombay)	Special Development Fund (Bombay)
Scheduled Castes Education Fund (Bengal)	Scheduled Castes Education Fund (Bengal)
Industrial Research Fund (Punjab)	Industrial Research Fund (Punjab)
Depreciation Reserve Fund—Electricity	Depreciation Reserve Fund—Electricity
Special Reserve Fund—Electricity	Special Reserve Fund—Electricity
Depreciation Reserve Fund—Government Presses	Depreciation Reserve Fund—Government Presses
Deposits of Depreciation Reserve of Commercial	Deposits of Depreciation Reserve of Commercial
Concerns	Concerns
Deposits of Local Funds	Deposits of Local Funds
Civil Deposits	Civil Deposits
Transfers from Famine Relief Fund	Transfers from Famine Relief Fund
Other Accounts	Other Accounts
Carried over	Carried over



No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl.*

Heads of Receipts.	Actuals for 19 -19 .	Heads of Disbursements.	Actuals for 19 -19 .
1	2	3	4
<b>P.—Deposits and Advances—<i>concl.</i></b>	Rs.	<b>P.—Deposits and Advances—<i>concl.</i></b>	Rs.
Brought forward		Brought forward	
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable . . . . .		Advances Repayable . . . . .	
Permanent Advances . . . . .		Permanent Advances . . . . .	
Accounts with Foreign Governments and Indian States . . . . .		Accounts with Foreign Governments and Indian States . . . . .	
Accounts with the Government of Burma . . . . .		Accounts with the Government of Burma . . . . .	
Accounts with the Reserve Bank . . . . .		Accounts with the Reserve Bank . . . . .	
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts . . . . .		Suspense Accounts . . . . .	
Cheques and Bills . . . . .		Cheques and Bills . . . . .	
Departmental and similar Accounts . . . . .		Departmental and similar Accounts . . . . .	
<i>Miscellaneous—</i>		<i>Miscellaneous—</i>	
Miscellaneous . . . . .		Miscellaneous . . . . .	
Total . . . . .		Total . . . . .	
<b>R.—Loans and Advances by Provincial Governments—</b>		<b>R.—Loans and Advances by Provincial Governments—</b>	
Loans to Municipalities, Port Funds, etc. . . . .		Loans to Municipalities, Port Funds, etc. . . . .	
Loans to Government Servants . . . . .		Loans to Government Servants . . . . .	
Total . . . . .		Total . . . . .	

## APPENDICES.

[No. 1

S.—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller . . . . .		Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller . . . . .	
Remittances by Bills . . . . .		Remittances by Bills . . . . .	
Adjusting Account between Central and Provincial Governments . . . . .		Adjusting Account between Central and Provincial Governments . . . . .	
Adjusting Account with Railways . . . . .		Adjusting Account with Railways . . . . .	
Inter-Provincial Suspense Account . . . . .		Inter-Provincial Suspense Account . . . . .	
Total . . . . .		Total . . . . .	
Total Disbursements under Debt, Deposit and Remittance heads.		Total Receipts under Debt, Deposit and Remittance heads . . . . .	
Total Expenditure as per Account No. 2 of Part A . . . . .		Total Revenue as per Account No. 2 of Part A . . . . .	
TOTAL DISBURSEMENTS . . . . .		TOTAL RECEIPTS . . . . .	
V.—(Closing) Cash Balance—		V.—(Opening) Cash Balance—	
Cash in Treasuries . . . . .		Cash in Treasuries. . . . .	
Deposits with the Reserve Bank . . . . .		Deposits with the Reserve Bank . . . . .	
Remittances in transit . . . . .		Remittances in transit . . . . .	
TOTAL . . . . .		TOTAL . . . . .	
GRAND TOTAL . . . . .		GRAND TOTAL . . . . .	

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 -19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 19 .	On 31st March 19 .	Increase (+) Decrease (-) in the year ended 31st March 19 .
	2	3	4
<b>Capital and other expenditure.</b>	Rs.	Rs.	Rs.
Commercial Departments—			
Irrigation . . . . .			
Electric Schemes . . . . .			
Other Commercial Departments and Under- takings . . . . .			
Total Commercial Departments .			
Other Departments—			
Agricultural Schemes . . . . .			
Industrial Schemes . . . . .			
Bombay Development Scheme . . . . .			
Other Accounts . . . . .			
Total other Departments .			
Total capital expenditure .			
Loans and Advances—			
Loans to Municipalities, Port Funds, etc. .			
Loans to Government Servants . . . . .			
Total Loans and Advances .			
Total capital and other expenditure .			
of—Contribution from revenue for capital expenditure . . . . .			
Capital and other expenditure (outside the Revenue Account) . . . . .			

## APPENDICES

[No. 1]

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 .19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 19 .	On 31st March 19 .	Increase (+) Decrease (-) in the year ended 31st March 19 .
	2	3	4
PRINCIPAL SOURCES OF FUNDS.	Rs.	Rs.	Rs.
Debt—			
Permanent debt—Nominal value . . . . .			
<i>Less</i> —Unredeemed discount . . . . .			
Floating debt . . . . .			
Loans from the Central Government . . . . .			
Unfunded Debt . . . . .			
Transfers from Famine Relief Fund . . . . .			
Total Outstanding Debt . . . . .			
Depreciation and other Reserve Funds . . . . .			
Net balance under Deposits, Advances, etc., other than those shown separately . . . . .			
Remittances . . . . .			
Total Debt and other obligations . . . . .			
<i>Deduct</i> —Cash balance . . . . .			
,, —Investments . . . . .			
Net Provision of Funds . . . . .			

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April 19 .	Additions during the year.	Discharges during the year.	Amount on 31st March 19 .
1	2	3	4	5
<b>I—Public Debt—</b>	Rs.	Rs.	Rs.	Rs.
(a) Permanent debt—				
(i) Loans bearing interest . . . . .				
(A separate head for each denomination of loan) . . . . .				
(ii) Loans not bearing interest . . . . .				
(A separate head for each denomination of loan) . . . . .				
(b) Floating debt—				
Treasury Bills . . . . .				
Other Floating Loans . . . . .				
(c) Loans from the Central Government				
Total Public Debt . . . . .				
<b>II—Unfunded Debt—</b>				
Special Loans . . . . .				
Treasury Notes . . . . .				
State Provident Funds—				
(A separate head for each fund) . . . . .				
Other Accounts . . . . .				
Total Unfunded Debt . . . . .				
Total Debt and other Interest-bearing Obligations . . . . .				

## APPENDICES.

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No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

## I.—Sinking Fund for.....per cent. Loan.

	Rs.		Rs.
Balance on 31st March 19	000	Amount applied in paying off debt	000
Amount appropriated from revenue	000	Amount applied in purchase and cancellation of stock	000
Interest on Investments	000	Balance on 31st March 19	000*
Total	000	Total	000
	Rs.		
*Cash	000		
Investment.	000		

## II.—Sinking Fund for.....per cent. Loan.

(Details as under I above.)

## III.—Famine Relief Fund.

	Rs.		Rs.
Balance on 31st March 19	000	Transfers to the Revenue Account	000
Transfers from the Revenue Account	000	Transfers to General Balances for repayment of debt	000
Interest receipts	000	Advances to Provincial Loan Account for loans to Cultivators, etc.	000
Recoveries of Famine expenditure	000	Transfers to General Balances for financing loans to Cultivators, etc.	000
Gain on realisation of securities	000	Writes-off of irrecoverable loans to Cultivators	000
Recoveries of advances to Provincial Loan Account for loans to Cultivators, etc.	000	Other advances	000
Recoveries of other advances	000	Loss on realisation of securities	000
Other items	000	Other payments	000
Total	000	Balance on 31st March 19	000*
		Total	000
	Rs.		
* Cash	000		
Investment	000		

## IV.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 31st March 19	000	Amount expended to meet the cost of renewals and replacements	000
Amount appropriated from revenue	000	Balance on 31st March 19	000
Total	000	Total	000

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

V.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 31st March 19 . . .	000	Amount of expenditure during the year . . .	000
Amount allotted from the Central Road Fund . . .	000	Balance on 31st March 19 . . .	000
Total . . .	000	Total . . .	000

VI.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on 31st March 19 . . .	000	Amount expended on various schemes . . .	000
Amount contributed by the Central Government . . .	000	Balance on 31st March 19 . . .	000
Amount contributed by the Provincial Government . . .	000	Total . . .	000
Total . . .	000		

(Similar accounts for other Deposit Accounts, if any.)

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Accounts.	Balance on 1st April 19 . . . . . 2	Amount advanced during the year. . . . . 3	Total. . . . . 4	Amount repaid during the year. . . . . 5	Balance on 31st March 19 . . . . . 6	Interest received and credited to Revenue. . . . . 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Loans to Municipalities, Port Funds etc.—</b>						
Loans to Presidency Corporations, Port Trusts and other Port Funds . . . . .						
Loans to Municipalities . . . . .						
Loans to District and other Local Fund Committees . . . . .						
Loans to Landholders and other Notabilities . . . . .						
Advances to Cultivators . . . . .						
Advances under Special Laws . . . . .						
Loans to Local Boards for Railway construction . . . . .						
Miscellaneous Loans and Advances . . . . .						
Total . . . . .						
<b>Loans to Government Servants—</b>						
House building advances . . . . .						
Advances for purchase of motor cars . . . . .						
Advances for purchase of other conveyances . . . . .						
Passage advances . . . . .						
Other advances . . . . .						
Total . . . . .						
<b>GRAND TOTAL . . . . .</b>						





*Finance Accounts of Central Government.*

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**A.—General Finance Accounts.**



**No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.**

Receipts.	Actuals for 19 -19 .	Disbursements.	Actuals for 19 -19 .
1	2	3	4
	Rs.		Rs.
Principal Heads of Revenue—		Direct Demands on the Re- venue . . . . .	
Customs . . . . .		Railways: Interest and Miscellaneous Charges . . . . .	
Central Excise Duties . . . . .		Irrigation . . . . .	
Corporation Tax . . . . .		Posts and Telegraphs . . . . .	
Taxes on Income other than Corporation Tax . . . . .		Debt Services . . . . .	
Salt . . . . .		Civil Administration . . . . .	
Opium . . . . .		Currency and Mint . . . . .	
Other Heads . . . . .		Civil Works and Miscellane- ous Public Improvements . . . . .	
Total Principal Heads . . . . .		Miscellaneous . . . . .	
Railways: Net Receipts . . . . .		Defence Services . . . . .	
Irrigation: Net Receipts . . . . .		Contributions and Miscella- neous Adjustments bet- ween Central and Provin- cial Governments . . . . .	
Posts and Telegraphs: Not Receipts . . . . .		Extraordinary Items . . . . .	
Debt Services . . . . .		Capital expenditure within the Revenue Account (Do- tails by Major Heads are given in Account No. 2)	
Civil Administration . . . . .		Total expenditure within the Revenue Account (A)	
Currency and Mint . . . . .		Capital outlay outside the Revenue Account (Details by Major Heads are given in Account No. 2) . . . . .	
Civil Works and Miscellaneous Public Improvements . . . . .			
Miscellaneous . . . . .			
Defence Services . . . . .			
Contributions and Miscellane- ous Adjustments between Central and Provincial Governments . . . . .			
Extraordinary Items . . . . .			
Total Revenue Receipts (A) . . . . .			

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND  
DISBURSEMENTS—*concl'd.*

Receipts.	Actuals for 19 -19 .	Disbursements.	Actuals for 19 -19 .
1	2	3	4
Railway Capital Account out- side the Revenue Account—	Rs.		Rs.
Capital contributed by Rail- way Companies and Indian States towards outlay on State Railways . . . .			
Public Debt incurred . . . .		Public Debt discharged . . . .	
Unfunded Debt incurred . . . .		Unfunded Debt discharged . . . .	
Deposits and Advances . . . .		Deposits and Advances . . . .	
Loans and Advances by the Central Government . . . .		Loans and Advances by the Central Government . . . .	
Remittances . . . . .		Remittances . . . . .	
Transfer of Cash between Eng- land and India . . . . .		Transfer of Cash between England and India . . . . .	
Total Receipts . . . . .		Total Disbursements . . . . .	
(Opening) Cash Balance (B) . . . . .		(Closing) Cash Balance(B) . . . . .	
Grand Total . . . . .		Grand Total . . . . .	

(A) Revenue Surplus/Deficit during the year—Rs.....

(B)  $\frac{\text{Increase}}{\text{Decrease}}$  of cash balance during the year—Rs.....



No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue. 1	Actuals for 19-19 2	Heads of Expenditure. 3	Actuals for 19-19		
			Non- Voted, 4	Voted, 5	Total 6
<b>B.—Railway Revenue Account—</b>					
XV.A.—State Railways—		<b>B.—Railway Revenue Account—</b>			
Commercial Lines . . . . .		15.A.—State Railways—			
Gross Receipts . . . . .		Commercial Lines . . . . .			
<i>Deduct—</i>		Interest on Debt . . . . .			
Working expenses . . . . .		Interest on Capital contributed by Com- panies and Indian States . . . . .			
Share of surplus profits paid to Indian States and Railway Companies . . . . .		15.B.—State Railways—			
Payments to worked lines . . . . .		Strategic Lines . . . . .			
Net Receipts . . . . .		Interest on Debt . . . . .			
<b>XV.B.—State Railways—</b>		15.C.—Subsidised Companies . . . . .			
Strategic Lines . . . . .		15.D.—Miscellaneous Railway Expenditure—			
Gross Receipts . . . . .		Commercial Lines . . . . .			
<i>Deduct—</i>		15.E.—Miscellaneous Railway Expenditure—			
Working expenses . . . . .		Strategic Lines . . . . .			
Net Receipts . . . . .		Total			

## APPENDICES.

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XVI.—Subsidised Companies			
XVI.A.—Railway Miscellaneous Receipts			
(a) Commercial Lines			
(b) Strategic Lines			
Total			
C.—Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Works for which Capital accounts are kept—			
Gross Receipts			
Deduct—Working Expenses			
Net Receipts			
XVIII.—Works for which no Capital accounts are kept			
Total			
and so on for other major heads.			
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept			
18.—Other Revenue Expenditure financed from Ordinary Revenues			
Total			
and so on for other major heads.			



No. 3.--STATEMENT SHOWING THE DISTRIBUTION BETWEEN  
NON-VOTED AND VOTED EXPENDITURE.

	Non-voted.	Voted.	Total
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure within the Revenue Account (a)			
Expenditure outside the Revenue Account .			
Disbursements under Debt, Deposit and Re- mittance Heads treated as expenditure .			
Total .			

(a) The figures have been arrived at as follows:—

	Non-Voted Rs.	Voted Rs.
Total expenditure as in Account No. 2 . . . . .		
Add Working Expenses of—		
Railways . . . . .		
Irrigation . . . . .		
Posts and Telegraphs . . . . .		
Other concerns . . . . .		
Total .		

## No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 19 -19
<b>A.—Principal Heads of Revenue—</b>	<b>Rs.</b>
<b>I.—Customs—</b>	
Sea Customs—	
Imports . . . . .	
Exports . . . . .	
Imports from Burma . . . . .	
Miscellaneous . . . . .	
Land Customs . . . . .	Local
Warehouse and Wharf rents . . . . .	(C)
Miscellaneous . . . . .	
Receipts in England . . . . .	
Loss or gain by exchange . . . . .	
<i>Deduct—</i>	
Share of net proceeds of Export Duties assigned to Provinces .	
Refunds and Drawbacks . . . . .	
<b>Total .</b>	
<b>1.—Central Excise Duties—</b>	
Excise duty on motor spirit . . . . .	
Excise duty on Kerosene . . . . .	
Excise duty on Silver . . . . .	
<i>Excise duty on Sugar—</i>	
Sugar other than Khandsari and Palmyra . . . . .	
Khandsari Sugar . . . . .	
Excise duty on Matches . . . . .	
Excise duty on Iron and Steel . . . . .	
Excise duty on Mechanical Lighters . . . . .	
Receipts in England . . . . .	
Loss or gain by exchange . . . . .	
<i>Deduct—</i>	
Share of net proceeds assigned to Provinces . . . . .	
Refunds . . . . .	
<b>Total .</b>	

No. 4.—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—*conold.*

Heads.	Actuals for 19 . 19 .
<b>A.—Principal Heads or Revenue—contd.</b>	Rs.
<b>III.—Corporation Tax—</b>	
Ordinary Collections . . . . .	
Miscellaneous . . . . .	
Receipts in England . . . . .	
Loss or gain by exchange . . . . .	
<i>Deduct</i> —Refunds . . . . .	
<b>Total</b> .	
<b>IV.—Taxes on Income other than Corporation Tax—</b>	
Income Tax . . . . .	
Super Tax . . . . .	
Miscellaneous . . . . .	
Receipts in England . . . . .	
Loss or gain by exchange . . . . .	
<i>Deduct</i> —	
Share of net proceeds assigned to Provinces . . . . .	
Refunds . . . . .	
<b>Total</b> .	
* * * * *	
* * * * *	
(SIMILAR DETAILS FOR OTHER MAJOR HEADS.)	

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS.

Heads.  1	Actuals for 19 -19 .		Total.  4
	Non-voted.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
<b>A.—Direct demands on the Revenue—</b>			
<b>1.—Customs—</b>			
Sea Customs, charges at the Ports .			
Land Customs, charges . . . .			
Assignments and Compensations . .			
Miscellaneous . . . . .			
Charges in England . . . . .			
Loss or gain by exchange . . . .			
<b>Total</b> .			
<b>2.—Central Excise Duties—</b>			
Charges on collection of Excise Duty on Sugar . . . . .			
Charges on collection of Excise Duty on Matches . . . . .			
Charges on collection of Excise Duty on Mechanical Lighters . . . . .			
Charges in England . . . . .			
Loss or gain by exchange . . . .			
<b>Total</b> .			
<b>3.—Corporation Tax—</b>			
Collection of Corporation Tax . .			
Charges in England . . . . .			
Loss or gain by exchange . . . .			
<b>Total</b> .			
*   *   *   *   *   *   *			
*   *   *   *   *   *   *			
(SIMILAR DETAILS FOR OTHER MAJOR HEADS.)			

No. 1.]

## APPENDICES.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE  
THE REVENUE ACCOUNT DURING AND TO END OF  
THE YEAR.

Heads. 1	Expenditure during the year. 2	Expenditure to end of the year. 3
	Rs.	Rs.
<b>66.—Capital Outlay on the Security Printing Press</b>		
<b>67-A.—Construction of State Railways—Commercial—</b>		
State Railways worked by the State . . . . . (Details by Railways.)		
State Railways worked by Companies and Indian States . . . . . (Details by Railways.)		
Miscellaneous— Abandoned Projects . . . . .		
Exchange . . . . .		
Total Commercial . . . . .		
<b>67-B.—Construction of State Railways Strategic . . . . .</b>		
<b>67-C.—Capital contributed by Railway Companies towards outlay on State Railways . . . . .</b>		
<b>67-D.—Redemption of liabilities involved in the purchase of Railways . . . . .</b>		
<b>68.—Construction of Irrigation, Navigation, embankment and Drainage works . . . . .</b>		
(Details by Canals and Projects.)		
Total Irrigation, etc., Works.		
Deduct—Amount financed from ordinary Revenue		
Net expenditure outside the Revenue Account . . . . .		
<b>69.—Capital outlay on Posts and Telegraphs . . . . .</b>		
<b>71.—Capital outlay on schemes of Agricultural Improve- ment and Research . . . . .</b>		
(Details by schemes, etc.) . . . . .		
Total . . . . .		
(SIMILAR DETAILS FOR OTHER CAPITAL MAJOR HEADS.)		
GRAND TOTAL . . . . .		

**B—Debt, Deposit and Remittance Accounts.**

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## APPENDICES.

[No. 1]

No. 1 —SUMMARY OF THE RECEIPTS AND DISBURSEMENTS  
BY MAJOR HEADS.

Heads of Receipts.	Actuals for 19 -19 .	Heads of Disbursements.	Actuals for 19 -19 .
1	2	3	4
<b>N.—Public Debt incurred—</b>	Rs.	<b>N.—Public Debt discharged—</b>	Rs.
<b>A.—Debt raised in India—</b>		<b>A.—Debt raised in India—</b>	
Permanent Debt . . .		Permanent Debt . . .	
Floating Debt . . .		Floating Debt . . .	
<b>B.—Debt raised in England—</b>		<b>B.—Debt raised in England—</b>	
Permanent Debt . . .		Permanent Debt . . .	
Total .		Total .	
<b>O.—Unfunded debt—</b>		<b>O.—Unfunded debt—</b>	
Special Loans . . .		Special Loans . . .	
Deposits of Service Funds .		Deposits of Service Funds	
Post Office Savings Bank Deposits . . .		Post Office Savings Bank Deposits . . .	
Post Office Cash Certificates State Provident Funds .		Post Office Cash Certificates State Provident Funds	
Other Accounts . . .		Other Accounts . . .	
Total		Total .	
and so on.		and so on.	



No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 -19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	On 31st March 19 .	On 31st March 19 .	Increase (+) Decrease (—) in the year end ed 31st March 19 . 4
1	2	3	4
<b>Capital and other Expenditure—</b>			
<b>1.—Capital Expenditure—</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Commercial Departments—			
Railways . . . . .			
Posts and Telegraphs . . . .			
Irrigation . . . . .			
Other Commercial Departments and Undertakings . . . . .			
Total Commercial Departments . .			
Other Departments—			
New Capital at Delhi . . . .			
Other Accounts . . . . .			
Total Other Departments . . . .			
Total Capital Expenditure . . . .			
<b>2—India's Financial Contribution to the FAR</b>			
<b>3.—Loans and Advances—</b>			
Advances to Provincial Governments			
Advances to His Majesty's Representa- tive for Loans to Indian States and Notabilities . . . . .			
Advances to the Government of Coorg .			
Advances to Indian States, Local Bodies, etc . . . . .			
Total Loans and Advances . . . .			
Total Capital and other Expenditure .			
<b>4.—Deduct—Contribution from Revenue for Capital Expenditure . . . . .</b>			
<b>Net Capital and other Expenditure outside the Revenue Account . . . . .</b>			

## APPENDICES.

[No. 1]

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 19 -19 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

	On 31st March 19 .	On 31st March 19 .	Increase (+) Decrease (—) in the year ended 31st March 19 .
Principal Sources of Funds—	Rs.	Rs.	Rs.
1. Capital contributed by Railway Companies and Indian States . . . . .			
2.—Debt—			
Permanent Debt—			
In India—Nominal value . . . . .			
<i>Less</i> —unredeemed discount . . . . .			
In England—Nominal value (Sterling converted into Rs. at £1—Rs. 13½) . . . . .			
<i>Less</i> —unredeemed discount . . . . .			
<i>Less</i> —difference between 7 per cent. stock exchanged for 3 per cent. in 1921-24 and 3 per cent. stock issued in exchange . . . . .			
Floating Debt . . . . .		1	
Unfunded Debt—			
Post Office Savings Bank Deposits . . . . .			
Post Office Cash Certificate . . . . .			
State Provident Funds, etc. . . . .			
Total Debt . . . . .			
3.—Depreciation and Other Reserve Funds			
4.—Net balance under Deposits, Advancos, etc., other than those shown separately			
5.—Remittances . . . . .			
Total Debt and Other Obligations . . . . .			
<i>Deduct</i> —Cash Balance . . . . .			
<i>Deduct</i> —Investments . . . . .			
Net Provision of Funds . . . . .			

No. 1]

APPENDIXES.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR, AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of Debt. 1	Amount on 1st April 19 . . . 2	Additions during the year. 3	Discharges during the year. 4	Amount on 31st March 19 . . . 5
	Rs.	Rs.	Rs.	Rs.
<b>I.—Public Debt—</b>				
<b>A.—Debt raised in India—</b>				
(a) Permanent Debt—				
(i) Loans bearing interest . . . . .				
(A separate head for each denomination of loan)				
(ii) Loans not bearing interest . . . . .				
(A separate head for each denomination of loan.)				
(b) Floating Debt—				
Treasury Bills . . . . .				
Other Floating Loans . . . . .				
<b>B.—Debt raised in England—</b>				
Permanent Debt—				
(i) Loans bearing interest . . . . .				
(A separate head for each denomination of loan.)				

## APPENDICES.

[No. 1

[illegible]

No. 4.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNT ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major heads and Minor heads.	Balance on 1st April 19 .	Amount advanced during the year.	Total.	Amount repaid during the year	Balance on 31st March 19 .	Interest received and credited to Revenue.
1	2	3	4	5	6	7
	Rs	Rs	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments (separate head for each Provincial Government.) . . .						
Total . . .						
Advances to His Majesty's Representative for Loans to Indian States and Notabilities						
Loans to Indian States . . .						
Total . . .						
Loans to Local Funds, etc.— Loans to Major Port Trusts.						
Regimental and other Loans						
Loans to Local Boards for Railway construction . . .						
Loans to Railway Companies						
Advances to Cultivators						
Advances under Special Laws						
Miscellaneous Loans and Advances . . . . .						
Total . . .						
Loans to Government servants— House building advances . . .						
Advances for the purchase of motor cars . . . . .						
Advances for the purchase of other conveyances . . .						
Passage Advances . . . . .						
Other Advances . . . . .						
Total . . .						
GRAND TOTAL . . .						

## APPENDIX 2.

(See Article 281.)

## RULES RELATING TO THE PREPARATION OF CAPITAL AND REVENUE ACCOUNTS OF RESIDENTIAL BUILDINGS.

Introductory . . . . .	1	Form of Accounts . . . . .	8
Buildings . . . . .	2	Buildings of the Central Government . .	12
Installations and other Services . . . . .	7	Review . . . . .	13

NOTE.—The rules in this Appendix may be adopted by each Government with such modifications as may be agreed upon between that Government and the Auditor General. See also Article 19 of Volume I of this Code.

## INTRODUCTORY.

1. An Accountant General should, if so required by Government, prepare Capital and Revenue Accounts of residential buildings with the object of reviewing the financial results of the year and of determining whether the annual allowance fixed for maintenance and repairs is sufficient to protect Government against any losses arising from the operation of the rules made by it for recovery of rent for residential buildings. These accounts may be prepared and reviewed at such intervals as may be settled between the Government and the Accountant General.

## BUILDINGS.

2. Residences of any specified class may, if Government so direct, be omitted from the Capital and Revenue Accounts. All other residential buildings including buildings which are occupied partly as office buildings will be included whether they were acquired or constructed at Government expense or only leased for use as residences.

Ordinarily, residences falling under the following categories may be excluded from the Capital and Revenue Accounts :—

- (1) residences for use of the Governor General, the Governor of a Province or the head of a Local Administration ;
  - (2) buildings which are situated within the precincts of jails, hospitals, police lines, tahsils, educational institutions, provided that they are allotted rent-free under the orders of Government to Government servants who are required to occupy particular houses in order to ensure the proper performance of their duties ;
  - (3) buildings which are not intended to be used as regular residences, e.g., dāk bungalows, rest houses, circuit houses, inspection houses and other buildings of a like nature ;
  - (4) petty buildings the cost of which does not exceed Rs. 5,000 or any other limit which may be prescribed by Government.
3. The buildings for which Capital and Revenue Accounts are maintained may be grouped into two classes :—

*Class I.*—Buildings which will ordinarily be occupied by Government servants liable to pay the full standard rent subject to the limit of a prescribed maximum percentage of their emoluments.

*Class II.*—Buildings from which the recovery of the full standard rent is not expected, that is, buildings which will ordinarily be occupied by Government servants who are entitled to accommodation rent-free or at reduced rents under the sanction of competent authority.

1. Buildings should not ordinarily be transferred from one class to the other unless there is a permanent change in the conditions under which they will be rented. The transfer should

## APPENDIX 3.

(See Article 281.)

## ADMINISTRATIVE ACCOUNTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Introductory . . . . .	1	Part III.—Revenue Account . . . . .	8
Classification . . . . .	2	Part IV.—Interest Account . . . . .	9
Part I.—General Abstract of Financial Results . . . . .	3	Part V.—Account of Indirect Charges . . . . .	11
Part II.—Detailed Account of Capital Expenditure . . . . .	4	Part VI.—Statement comparing Capital Cost with Sanctioned Estimates . . . . .	12
		Review . . . . .	14

NOTE.—The rules in this Appendix may be applied in relation to the accounts of a Government with such modifications as may be decided by the Government after consultation with the Auditor General, *vide* Article 19 of Volume I of this Code.

## INTRODUCTORY.

1. The Accountant General may be required by Government to prepare annually *pro forma* accounts (otherwise known as Administrative Accounts) of irrigation, navigation, embankment and drainage projects for which capital and revenue accounts are kept. These accounts should be prepared in Form 60 which is divided into the following six parts :—

Part I.—General Abstract of Financial Results.

Part II.—Detailed Account of Capital Expenditure.

Part III.—Revenue Account.

Part IV.—Interest Account.

Part V.—Account of Indirect Charges.

Part VI.—Statement comparing Capital cost with Sanctioned Estimates.

Accounts of individual projects are kept in Parts II to VI for each, and the general results of all projects are abstracted in Part I.

## CLASSIFICATION.

2. The projects for which Administrative Accounts are prepared are classified thus :—

A.—Irrigation Works

(1) Productive.

(2) Unproductive.

B.—Navigation, Embankment and Drainage Works—

(1) Productive.

(2) Unproductive.

In Part I, projects should be grouped according to this classification, and on all separate Accounts of them the detailed classification of each project should be indicated prominently.

1. The classification of works into (1) productive and (2) unproductive is governed by such general principles as may be laid down in this behalf by the Government concerned in consultation with the Accountant General. See also Article 26 of Volume III of this Code.

## PART I.—GENERAL ABSTRACT OF FINANCIAL RESULTS.

3. Part I is a summary of the financial results of all projects in the province, excluding those for which no capital accounts are kept, the figures in respect of

individual projects being taken from the detailed accounts as brought out in other parts.

NOTE.—Projects should be arranged serially in the order of the dates on which the construction estimates were closed. Projects whose construction estimates have not been closed should come next in the arrangement and they should be detailed in the order of the dates of sanction to the estimates. This arrangement should not, however, interfere with the classification of projects between Irrigation and Navigation, etc., and between productive and unproductive prescribed in the preceding paragraph.

#### PART II.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE.

4. Part II, the Detailed Account of Capital Expenditure, is a statement of the total direct charges incurred to end of the year against all the sanctioned estimates of capital expenditure. The outlay should be detailed by such branches and sections of the project as are shown separately in the sanctioned project estimate, and under each it should be given in full detail of minor heads (including "Receipts and Recoveries on Capital Account") and detailed heads.

1. Charges under the minor heads "Establishment" and "Tools and Plant" should be detailed only if the entire expenditure of a circle of superintendence, or of any other prescribed unit of distribution of charge relates to a single project, in other cases, the charges to be shown under each of these two heads will be the lump sums which may be debited to a project according to the rules of distribution of such charges made by Government in consultation with the Accountant General. See Article 42 of Volume III of this Code.

2. In the case of projects for which completion reports have been submitted, it is not necessary to show details of expenditure by detailed heads under the sub-divisions of minor heads.

3. In the case of projects in respect of which the construction estimates have been closed and the completion reports approved by Government and in respect of which no further capital expenditure is being incurred under open capital estimates, all details of capital expenditure should be omitted, references being given to the Administrative Accounts of the years in which the capital accounts were shown in detail.

4. The particulars of apportionment of the capital expenditure among the Irrigation Major heads need not be shown in the capital account.

5. Expenditure on surveys which was incurred before construction commenced should be brought on to the account by an entry in the column headed "To end of the year", qualified by a suitable explanation in the column for "Remarks".

6. For purposes of comparison with estimates, the form of Part II provides a column for "Cost of construction as now estimated". This column is written up thus :—

- |  |  |
|--|--|
| (i) if the construction estimate is still open ; | { the estimated cost.  |
| (ii) if the construction estimate is closed ;    | { the aggregate of (1) actual expenditure on the closed construction estimate, (2) actual expenditure on all closed estimates of open capital and (3) estimated cost of all open capital estimates the accounts of which are still open. |

In the case of projects the construction estimates of which have been closed, the difference between the figures in this column and column 4 of Part VI will indicate the amount of the open capital sanctions still operative, i.e., the further authorised liabilities of the project.

7. If the construction estimate has been closed, the date on which it was closed should be noted in the column for "Remarks".

#### PART III.—REVENUE ACCOUNT.

8. Part III, the Revenue Account, is a statement making an up-to-date comparison of the gross (i.e., direct as well indirect) figures of the receipts and the working expenses of a project yielding revenue. The receipts should be detailed by minor heads, and the working expenses by both minor heads and sub-divisions of minor heads. The difference between the gross receipts and the gross charges will represent the net revenue or the deficit, as the case may be.

1. The Revenue Account should be opened for a project as soon as any section of it is completed and begins to yield revenue.



## PART IV.—INTEREST ACCOUNT.

9. Part IV, the Interest Account, is a simple debit and credit account showing on one side the charges for the interest and on the other the net revenue, or deficit, as worked out in Part III.

10. Interest is adjusted in the Administrative Accounts of Irrigation, etc., projects as stated below :—

- (a) for capital outlay met out of specific loans raised by Government, at such rate of interest as may be prescribed by Government having regard to the rate of interest actually paid on such loans and the incidental charges incurred in raising and managing them ;
- (b) for capital outlay provided otherwise, at such rate of interest as may be determined by Government in consultation with the Auditor General.

NOTE.—By specific loans are meant loans that are raised in the open market for one specific purpose which is clearly specified in the prospectus and in regard to which definite intimation is given at the time of the raising of the loans that for the purpose of accounts they are to be regarded as specific loans.

1. Interest is calculated on the total direct capital outlay to end of the previous year plus half the outlay of the year itself.

## PART V.—ACCOUNT OF INDIRECT CHARGES.

11. Part V, the Account of Indirect Charges, which is prepared in two separate sections—capital and revenue—is a simple statement of the indirect charges shown below :—

*Capitalised abatement of land revenue.*—At twenty times the annual amount of land revenue remitted.

NOTE.—This charge should not be made in cases when the capitalised value has been awarded in lieu of abatement and has been debited as a direct charge.

*Audit and Accounts Establishment.*—The actual expenditure, where it is readily ascertainable, as in the case of separate Audit and Account offices constituted for specific projects ; otherwise, 1 per cent. on works expenditure.

## PART VI.—STATEMENT COMPARING CAPITAL COST WITH SANCTIONED ESTIMATES.

12. Part VI compares both the direct and indirect charges incurred up to date on a project with the amount of sanctioned estimates.

13. If the construction estimate is still open, no entries should be made in columns 2 to 4, headed "Charges against closed sanctions", and in column 8 "Total charges to date against old and current sanctions". But, if it has been closed, all the columns of the form should be written up, columns 2 to 4 being used in respect of all working estimates (construction or open capital) which have been closed, and columns 5 to 7, headed "Current Sanctions", in respect of all working estimates of open capital, the accounts of which are still open. Particulars of the sanctioned estimates, e.g., the numbers and dates of the orders of Government issued from time to time, the amounts of estimates, etc., need not be entered in either case.

## REVIEW.

14. The Administrative Accounts should be submitted to Government in print as soon as possible after closing the final accounts for March. The Accountant General should review the accounts and send with them a report of the points which his review may suggest. In the report should be mentioned specially all points requiring attention, e.g., (1) cases in which, in the Accountant General's opinion, a change of classification of projects from "productive" to "unproductive" or *vice versa* may be indicated, (2) cases in which an abnormal increase under "Working Expenses" is not accompanied by an adequate increase in the "Receipts" or (3) cases in which "Receipts" show a marked decline and there is no known reason for this.

1. For the purpose of the review the figures shown against the minor head "Recoveries of Expenditure" should be deducted both from "Gross Receipts" and from "Gross Working Expenses".

2. Any practical suggestions calculated to reduce the working expenses, to develop the gross receipts, or to effect economies otherwise, which may occur to the Accountant General, should ordinarily be made separately, the report being confined to mentioning the salient features of the account in a manner intelligible to an outsider.

15. Four copies of the accounts (with Report) should also be submitted simultaneously to the Auditor General. If printed copies cannot be despatched so as to reach the Auditor General by the dates prescribed in Annexure to Chapter 21, the first copy should be sent on the due date in manuscript. A separate report should also be submitted at the same time reviewing the working of the various Irrigation projects with reference to the desirability of changing the existing classification of a particular work or works from "Productive" to "Unproductive" or *vice versa*, on the basis of the actual yield and the anticipated return from such works. This review may, however, if Government has no objection, be included in the report to Government which the Accountant General submits under paragraph 14 above.



## FORMS.

## LIST OF FORMS.

No. of Form.	Name of Form.
A. O. 1	Departmental Classified Abstract.
" 2	Compilation Book.
" 3	Schedule of Amounts credited to Funds.
" 4	Memorandum of Pre-audit Payments.
" 5	Schedule of Pre-audit Payments.
" 6	Daily Cash Memorandum of Pre-audit Payments.
" 7	Debt Head Classified Abstract of Pre-audit Pay Department.
" 8	Register of Reserve Bank Deposits.
" 9	Classified Abstract of Small Coin Depots.
" 10	Statement of Disbursers' Accounts.
" 11	Register of Adjustments with the Reserve Bank.
" 11A	Outward Settlement Accounts.
" 12	Advice of Inter-Government Adjustment.
" 13	Memorandum of Clearance by Central Accounts Section of the Reserve Bank.
" 14	Adjustment Register of Inward Settlement Accounts.
" 15	Exchange Account.
" 16	Schedules A and B of Exchange Accounts.
" 17	Schedules C and D of Exchange Accounts.
" 18	Detailed Statement showing Plus and Minus Entries, of Transfer Adjustments made in the Progress Register.
" 19	Register of Outward Credits under Heads I and II of Exchange Accounts.
" 20	Adjustment Register of Inward Exchange Accounts.
" 21	Classified Abstract of Receipts and Payments of Exchange/Settlement Accounts.
" 22	Objection Statement for Exchange Accounts.
" 23	Objection Book for Exchange Accounts.
" 24	Progress Register of Exchange Accounts.
" 25	Annual Consolidated Abstract of Progress Register of Exchange Accounts.
" 26	Details of Outstandings in the Exchange Account on 31st March.
" 27	List of Schedules of Payments made at treasuries.
" 28	Statement showing Realisations from Subscribers to the Indian Civil Service Family Pension Fund.
" 29	Statement showing Realisations from Subscribers to the Superior Services (India) Family Pension Fund.
" 30	List of Schedules of Miscellaneous Defence Services Receipts.
" 31	Register of Outward Credits under Head I on account of Remittances from Defence Services to Civil.
" 32	List of Schedules of Defence Services Payments.
" 33	Exchange Account between Civil and Defence Services—Civil side.

## FORMS.

No. of Form.	Name of Form.
A. O. 34	Exchange Account between Civil and Defence Services—Defence Services side.
,, 35	Statement of Deductions on account of the Indian Military Service Family Pensions.
,, 36	Schedule of Central Adjusting Account, Original Items.
,, 37	Extract from Schedule of Central Adjusting Account, Original Items.
,, 38	Schedule of Central Adjusting Account, Responding Items.
,, 39	Statement of Warrants issued for payment of Pensions/Leave Salaries in Colonies which have no direct Accounts Current with India.
,, 40	Register of Invoices received from the High Commissioner.
,, 41	Annual Abstract Statement of Stores received from England.
,, 42	Outward Account Current between India and the Secretary of State/High Commissioner.
,, 43	Schedule of the London Account.
,, 44	Statement of Amount due to the Board of Trade in respect of the Account of Busses, Minicoy, Bahamas and Leeward Islands Light dues.
,, 45	Report of the Closing Balance of the Accounts rendered to the Board of Trade by Shipping Masters.
,, 46	Detail Book.
,, 47	Consolidated Abstract.
,, 48	Consolidated Abstract for March Final.
,, 49	Abstract of correcting or additional Entries made after the despatch of the Final March Accounts.
,, 50	Transfer Entry.
,, 51	Transfer Entry Number Book.
,, 52	Combined Transfer Ledger and Abstract.
,, 53	Journal.
,, 54	Ledger for Debt and Remittance heads closed to Balance.
,, 55	Ledger for Heads closed to Government.
,, 56	Trial Balance Sheet.
,, 57	Monthly Accounts of Provincial Governments.
,, 58	Monthly Accounts of the Central Government (Civil).
,, 59	Capital and Revenue Accounts of Residences.
,, 60	Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

Dr

**FORMS**

187-188



## FORMS.

[Nos. 1-2]

## FORM A. O. 1.

(See Article 3.)

*Departmental Classified Abstract.*

Not printed.

## FORM A. O. 2.

(See Article 5.)

*Compilation Book.*

Period of account.	Symbol or guide No. or guide letter.	Vou- cher No. *	Amount	Total of each detailed head	Symbol or guide No. or guide letter.	Vou- cher No. *	Amount	Total of each detailed head	And so on.

\* Space for noting the name of the treasury.





## FORMS.

[No. 4]

FORM A. O. 4.

(See Article 36.)

## MEMORANDUM.

Pre Audit cash|cheque Payments,

Amount of Vouchers paid at      o'clock Rs.

. Vouchers for Rs.

sent already.

. Vouchers for Rs.

sent herewith.

Assistant Accountant General,

In-charge, Pre-audit Pay Department.

19 .

Agreed.

A.A.O. | A.A.G. | D.A.G.



FORMS.

[Nos. 6-7]

## FORM A.O. 6.

(See Article 36.)

*Daily Cash Memorandum of Pre-audit Payments.*

..... (Date).

Total No. of vouchers.	Departments.	NET PAYMENTS.			Remarks
		Cash.	Cheque.	Total.	

## FORM A. O. 7.

(See Article 37.)

*Debt Head Classified Abstract of Pre-audit Pay Department.*

Heads of Account.	MONEY COLUMNS FOR DIFFERENT DATES.						Similar columns for other days.	Monthly Total.	
	1st.			2nd.					
	No. of Voucher.	Amount.		No. of Voucher.	Amount.				
		Rs.	a.		Rs.	a.			

## FORM A. O. 8.

(See Article 45.)

*Register of Reserve Bank Deposits Central* *Provincial* at *for the*  
*month of* *19* .

Date.	Receipts.			Payments.			Initials.
Total for the month .							
Deduct Receipts/Payments .							
Net Receipts/Payments .							



FORM A. O 9—*concl.*  
(DISBURSEMENTS.)

*Classified Abstract of Small Coin Depôts in* 19 *for the month of*

Name of Depot.	Small Coin Depôt Remittances.		Mini- remittances. (a).		Foreign Remittances.		Account between (b)						TOTAL DISBURSEMENTS.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
TOTAL DISBURSEMENTS														
Small Silver Balance increased . .														
Nickel Balance increased . .														
Bronze and Copper Balance increased .														
GRAND TOTAL .														

(a) Appears in the accounts of Accountants General, Bombay and Bengal only.

(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in another province.

	SMALL COIN DEPOT BALANCES.										Total.		
	Small silver.			Nickel coin.			Bronze and Copper coin.				Rs.	a.	p.
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				
<i>Memo. of Balance.</i>													
Balance, current month	.	.	.	.	.	.	.	.	.	.	.	.	.
Do, last month	.	.	.	.	.	.	.	.	.	.	.	.	.
Decrease	.	.	.	.	.	.	.	.	.	.	.	.	.
Increase	.	.	.	.	.	.	.	.	.	.	.	.	.

*Memo. of Balance.*

FORMS.

[No. 10

FORM A. O. 10.  
(See Article 50.)

for the month of 19 .

## Statement of Disbursers' Accounts

Office or District.	Opening Balance.		Receipts during the month.		Total		Disbursements during the month		Closing Balance.		Total		Initials of Auditor.	REMARKS.
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
<i>The names of all accounting Treasuries should here be printed in the order followed in the Cash Balance Report and other detailed returns.</i>														
TOTAL . . .														
Departmental Adjusting Account . . .														
(There will be a separate line for each detailed head under this minor head).														
TOTAL . . .														
Departmental Accounts in detail . . .	0	0							0	0				
Local Remittances in Transit . . .														
TOTAL . . .														
*ABSTRACT OF INWARD SETTLEMENT ACCOUNT.														
†EXCHANGE ACCOUNT ABS. TRACT.	0	0							0	0				
TRANSFERS . . .	0	0							0	0				
RESERVE BANK DEPOSITS . . .	0	0							0	0				
GRAND TOTAL . . .														

\*This head will appear in the Provincial Statement of Disbursers' Accounts.

† This head will appear in the Central Statement of Disbursers' Accounts.





FORMS.

[No. 11]

FORM A. O. 11—contd.  
PART II.—Adjustments advised to Central Accounts Section of the Reserve Bank.

	Central Government.			Madras.			Bombay.			And so on	Net amount advised for adjustment against the balance of the Province.		No. and date of Memo, intimating clearance by the Central Accounts Section of the Reserve Bank.
	Debit.	Credit.	Net.	Debit.	Credit.	Net.	Debit.	Credit.	Net.		Debit.	Credit.	
1st Advice.													
No. date.													
Non-bank treasuries etc., as per Part I.													
Unadjusted balance of previous month.													
Adjustments . . .													
Total . . .													
2nd Advice.													
As above . . .													
3rd Advice.													
As above . . .													
4th Advice.													
As above . . .													
Total . . .													

NOTE.—A separate column should be opened in this Part for recording Debits and Credits on account of Burma.



FORM A. O. 11—*concl.*  
 PART IV.—*Broadsheet of Reserve Bank Deposits—Central Accounts Office, Reserve Bank, and Central Accounts Office—Reserve Bank Suspense.*

1	2	3		4	5				
Serial No. and date.	No. and date of advice to Bank by this office or by another Account office.	Adjustment advised against the balance of the Government.		No. and date of advice of adjustment by Bank.	Amount adjusted by Bank against the Government				
		By this Office.* (a)	By other Account Officers. (b)		On account of Advances from this office.* (c)		On account of advice from other Account Officers.		Net Debit. Credit. (c)
					Debits.	Credits.	Debits.	Credits.	
	Total								

\* The adjustments between the Central and Provincial Governments which are initiated by the Accountant General but are not passed through the head "Adjusting Account between Central and Provincial Governments" and advances received from the Central Accounts Section of the Reserve Bank in respect of such transactions should be entered in columns 3(b) and 5(b) respectively.

NOTE 1.—The net total of the net credits or debits for the month in column 5(c) should agree with the net figure accounted for under the head "Reserve Bank Deposits—Provincial—C. A. O. Reserve Bank" in the Consolidated Abstract and if there is any difference it should be investigated and reconciled.

NOTE 2.—The net difference between columns 5(b) and 3(b) should agree with the monthly net difference under the head "Central Accounts Office—Reserve Bank Suspense" in the Detail Book. The progressive difference under this head is explained below:—

Brought forward from last month .....  
 Difference of this month .....  
 Net difference requiring adjustment ..... (Vide details given below.)

1	2	3		4
No. and date of Advice.	Name of Government.	Difference.		Month of adjustments.
		Debit.	Credit.	

FORMS.

[No. 11]







FORMS.

[Nos. 14-15]

## FORM A. O. 14.

(See Article 103.)

ADJUSTMENT REGISTER OF INWARD SETTLEMENT ACCOUNTS  
*Inward Adjustment Register pertaining to Settlement Account from the*  
*Accountant General for the month of* 19 .  
*Credits|Debits.*

Serial No. of item	No. of voucher or schedule.	Amount of each item.	Adjusted.				Remarks.
					Items held under Objection.		
			Head of Account.	Amount	Items placed under "Un- classified Suspense" pending settlement.	Items accepted but awaiting clearance.	

## FORM A. O. 15.

(See Article 133.)

Province of .  
*Exchange Account between* . *between* . *for*  
*the month of* 19 .

Side.	Receipts.	Outgoings.
Opening balance reckoning from April 1st .		
I.—Remittances to . . . . . from		
vide schedule . . . . .		
II.—Remittances to . . . . . from		
vide schedule . . . . .		
III.—Items adjustable by		
vide schedule . . . . .		
IV.—Items adjustable by		
vide schedule . . . . .		
Total Rs. . . . .		
Balance carried forward to next account .		
GRAND TOTAL .		

No.

Forwarded to the  
schedules vouchers and

Office of the

Dated

19 .

with  
sub-vouchers.

(Signature)

(Designation)



Nos. 16-17]

FORMS.

## FORM A. O. 16

(See Article 134.)

## SCHEDULES A AND B OF EXCHANGE ACCOUNTS.

*Schedule A.—Debits* | *B.—Credits*      *Account between*      *and*  
*side, for the month of*      *under "Remittances to*      *"*

No. of voucher.	REMITTED.		Amount.			NOTE OF POSTING IN REGISTER (ARTICLE 137) OF RECEIVING OFFICE.		
	From	To				No. of credit against which it is posted.	Amount posted.	
1	2	3	4			5	6	
			Rs.	a.	p.		Rs.	a. p.

NOTE.—In the case of cheques and remittances into treasuries of Public Works Officers columns 2 to 4 only need be filled in, the entries being in respect only of the total amount of the month's transactions between each Public Works division and each treasury. Columns 5 and 6 will not be filled in the receiving office in respect of such items.

## FORM A. O. 17.

(See Article 134.)

## SCHEDULES C AND D OF EXCHANGE ACCOUNTS.

*Schedule C.—Debits* | *D.—Credits in Exchange Account between*      *and*  
*side, for the month of*      *to be adjusted by*

No. of Voucher or List.	Particulars.	Amount.			MEMO. OF ADJUSTMENT TO BE FILLED UP IN RECEIVING OFFICE.		
					Month and any other parti- culars.	Amount adjusted.	
1	2	3			4	5	
		Rs.	a.	p.		Rs.	a. p.

FORMS.

[No. 18]

## FORM A. O. 18.

(See Article 136.)

(Obverse.)

*Detailed Statement showing Plus and Minus Entries of Transfer Adjustments made in the Progress Register under the following heads during the month of 19*  
*Credits|Debits.*

Month of Account.	Name of Treasury.	Particulars.	Head under which the item was previously shown in error.	Amount.			Total.			Head to which the item is now transferred.	Remarks. (Reference to correspondence, etc.)
				Ra.	a.	p.	Ra.	a.	p.		

No. , dated 19  
 Forwarded to the with reference to Rule 1 under Article 136, Account  
 Code, Volume IV.

(Signature)  
 (Designation)

(Reverse.)

*Abstract showing the net result of the entries on the reverse under each head of Account.*

Heads of Account.	Net Result.			
	Plus.		Minus.	
I. Remittances to from				
II. Ditto to from				
III. Items adjustable by				
IV. Ditto by				
Total Rs.				

## FORM A. O. 19.

(See Article 137.)

*Register of Outward Credits under Heads I and II of Exchange Accounts.*

Serial No. of Remit- tances.	Treasury Date.	To	Amount.	Particulars of corresponding items in Inward Account for 19 .								
				April.	May.	June.	Balance 1st quarter.	Similar columns for the other months of the year with a "Balance " column after each quarter.	March Final.	Balance.	March Supply.	Balance at end of year.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.									

NOTE.—This register is not intended for cheques, and remittances into treasuries of Public Works and Forest Officers which are adjusted through the Exchange Accounts and for which a separate register is prescribed.



(See Articles 108 and 140.)

Province.

Classified Abstract of Receipts|Payments of the Exchange|Settlement Accounts during the month of 19

Guide No.	Heads of Receipts/Payments.	Central Revenues.	Bombay.	And so on.	Total	Guide No.
	Debt and Remittance Heads.					

Province of

*N.B.*—This Statement is to be returned within a fortnight of its receipt, or the cause of delay in doing so should be explained by a docket.

Enclosures	No.	, dated the	19.

The 19 . (Designation)

Enclosures

(Designation)



## FORM A. O. 24.

(See Article 144.)

## PROGRESS REGISTER OF EXCHANGE ACCOUNTS.

*Progress Register of Exchange Accounts between* *and*  
*, for the year 19 -19 .*

*Credits.**Debits.*

I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjustable by this Province.	IV.—Items adjustable by—	Total.	Months.	I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjustable by this Province.	IV.—Items adjustable by—	Total
1	2	3	4	5	0	7	8	9	10	11
					Outward Accounts— April . . . . May . . . . ..... .....					
					March Preliminary " Final . Supplementary Exchange Accounts.					
					Total .					
					Inward Accounts— April . . . . May . . . . ..... .....					
					March Preliminary . " Final . Supplementary Exchange Accounts.					
					Total .					
					Opening Balance .					
					Closing Balance .					
					GRAND TOTAL .					



FORM A. O. 25.  
(See Article 146.)  
ANNUAL CONSOLIDATED ABSTRACT OF PROGRESS REGISTER OF EXCHANGE ACCOUNTS.  
*Exchange Accounts between                      and                      for the year 19    -19*

Head of Classification.	Balance of out-standings from last year + or - 2	Figures of the first side.			Figures of the second side.			Sum of Columns 2, 5, and 8, being net out-standing for explanation.	
		Credits by 3	Debits by 4	Net + or - 5	Credits by 6	Debits by 7	Net + or - 8		
I								+	—
I.—Remittances to . . . . .									
II.—Remittances from . . . . .									
III.—Items adjustable by . . . . .									
IV.—Items adjustable by . . . . .									
Total . . . . .									

Accountant General

Date

## FORM A. O. 26.

(See Article 146.)

(To be printed on the reverse of Form 25 and also separately.)

*Details of outstandings on the 31st March 19      in the Exchange Accounts  
between                                  and                                  under Head*

Items adjustable by

Serial No. of item.	Month of origina- tion.	Nature of item.	Amount.	Explanation.
1	2	3	4	5

*N.B.*—There will be one consecutive series of numbers for all the items shown in this statement.



(Signature)	
(Designation)	





FORM A. O. 31,  
(See Article 158.)

**Register of Outward Credits under Head I on account of Remittances from Defence Services to Civil.**  
(See Article 108.)

[illegible]

[Blank space, folio 10 verso, in which the Treasury Schedule of Defense Services Remittances should be pasted in the Accountant General's Office.]





## FORM A. O. 33.

(See Article 162.)

Exchange Account between Civil and Defence Services—*Civil side.*

Province

Controller of Military Accounts

Month of

19

DEFENCE DEPARTMENT, Dr.		DEFENCE DEPARTMENT, Cr.	
I	Remittances to Civil from Defence Services— Write-back of Departmental Receipts (Schedules attached)	I	Remittances to Civil from Defence Services— Departmental Receipts . . . . .
II	Remittances to Defence Services from Civil { First List . . . . . Second List . . . . . Supplementary List . . . . . Schedules attached . . . . .		List of Receipts . . . . .
	Cheques . . . . .		Supplementary List . . . . .
			Schedules attached . . . . .
			Transfer Receipts on Military Treasury Cheats . . . . .
III	Items adjustable by Civil . . . . .	II	Remittances to Defence Services from Civil— Write-back of Debits (Schedules attached)
IV	Items adjustable by Defence Services { First List . . . . . Second List . . . . . Supplementary List . . . . . Schedules attached . . . . .	III	Items adjustable by Civil . . . . .
	Emergency Advances . . . . .	IV	Items adjustable by Defence Services— Miscellaneous Receipts . . . . .
			List of Receipts . . . . .
			Supplementary List . . . . .
			Schedules attached . . . . .
			Indian Military Service Family Pension Fund <i>vide</i> list attached, dated 19 . . . . .
			Indian Military Widows' and Orphans' Fund <i>vide</i> list attached, dated 19 . . . . .
			Transactions with the Government of Burma (Schedule attached).
			Transactions with the Burma Railway Board (Schedule attached).
	Total . . . . .		Total . . . . .

NOTE.—No details need be given of "III"—Items adjustable by Civil "as the Civil Department is entirely responsible for the adjustment. The details of the other items are shown in the schedules supporting the prescribed covering lists.

Date

Accountant General.

DE

***FORM A. O. 34.***

## Exchange Accounts between Civil and

Province

Controller of Military Accounts

Particulars.	Amount		
	Rs.	a.	p.
<b>RECEIPTS CREDITED IN THE DEFENCE SERVICES</b>			
<b>ACCOUNTS, viz. :—</b>			
<b>I.—Remittances to Civil from Defence Services.</b>			
For Remittances to Civil Treasuries, writes-back			
„ Miscellaneous payments from Military Treasury Chests, writes-back.			
<b>II.—Remittances to Defence Services from Civil.</b>			
For Cheques drawn, as per accounts received for the month of 19			
„ Miscellaneous receipts into Military Treasury Chests			
„ Cheques cancelled, writes-back			
<b>III.—Items adjustable by Civil.</b>			
For Miscellaneous receipts as per details accompanying			
„ Exchange on sterling transactions			
„ Military Orphan Fund			
„ Medical Retiring Fund			
„ Unconvenanted Service Family Pension Fund, as per lists furnished to Secretary, No. dated			
„ Hindu Family Annuity Fund, as per lists furnished to Secretary, No. dated			
„ Military Assistant Surgeons' Fund, as per lists furnished to Secretary, No. dated			
„ Bengal Christian Family Pension Fund, as per lists furnished to Secretary, No. dated			
„ General Family Pension Fund, as per lists furnished to Secretary, No. dated			
„ Bengal and Madras Service Family Pension Fund, as per list furnished to the Accountant General, Bengal, No. dated			
„ Port Blair, as per details accompanying			
„ Government of Burma (Schedule attached)			
„ Burma Railway Board (Schedule attached)			
„ Colonial Governments, viz. :—			
Ceylon, as per details accompanying			
Mauritius, as per details accompanying			
Straits Settlements, as per details accompanying			
Federated Malay States, as per details accompanying			
Other Colonial Governments, etc., to be detailed			
<b>IV.—Items adjustable by Defence Services.</b>			
For payments in the Civil on account of Defence Department, as per accounts received for month of 19			
„ receipts in the Civil for the month of writes-back			
Total Rs.			

Forwarded to the

FORMS.

No. 84]

A. O. 34.

de 162.)

Defence Services—Defence Services side.

Month of 19 .

Particulars		Amount.		
		Ra.	a.	p.
<b>PAYMENTS (CHARGED) IN THE DEFENCE SERVICES ACCOUNTS, viz. :—</b>				
<i>I.—Remittances to Civil from Defence Services,</i>				
For Remittances to Civil Treasuries, as per details accompanying				
„ Miscellaneous payments from Military Treasury Cheques . . .				
<i>II.—Remittances to Defence Services from Civil.</i>				
For Cheques cancelled as per accounts received for the month of 19 . . .				
„ Miscellaneous receipts into Military Treasury Chests, writes-back . . .				
„ Cheques drawn, writes-back . . . . .				
<i>III.—Items adjustable by Civil.</i>				
For Miscellaneous payments, as per details accompanying				
„ Interest on Prize Funds, as per details accompanying . . .				
„ Exchange on sterling transactions . . . . .				
„ Military Orphan Fund . . . . .				
„ Medical Retiring Fund . . . . .				
„ Unincorporated Service Family Pension Fund, as per lists furnished to Secretary, No. . . . . dated . . . . .				
„ Hindu Family Annuity Fund, as per lists furnished to Secretary No. . . . . dated . . . . .				
„ Military Assistant Surgeons' Fund, as per lists furnished to Secretary, No. . . . . dated . . . . .				
„ Bengal Christian Family Pension Fund, as per lists furnished to Secretary, No. . . . . dated . . . . .				
„ General Family Pension Fund, as per lists furnished to Secretary, No. . . . . dated . . . . .				
„ Bengal and Madras Service Family Pension Fund, as per lists furnished to the Accountant General, Bengal, No. . . . . dated . . . . .				
„ Port Blair, as per details accompanying . . . . .				
„ Government of Burma (Schedule attached) . . . . .				
„ Burma Railway Board (Schedule attached) . . . . .				
„ Colonial Governments, viz :—				
Ceylon, as per details accompanying . . . . .				
Mauritius, as per details accompanying . . . . .				
Straits Settlements as per details accompanying . . . . .				
Federated Malay States, as per details accompanying . . . . .				
Other Colonial Governments to be detailed . . . . .				
<i>IV.—Items adjustable by Defence Services.</i>				
For receipts in the Civil on account of Defence Department, as per accounts received for the month of 19 . . .				
„ payments in the Civil for the month of . . . . . writes-back . . . . .				
Total Ra				

with vouchers for receipts and

for payment.

(Signature)

(Designation)





Nos. 37-38]

FORMS.

## FORM A. O. 37.

(See Article 189.)

*Extract from Schedule of Central Adjusting Account, Original Items*  
*Debits|Credits by (Original Officer) to (Responding*  
*Officer) in the accounts for 19 .*

No. of Voucher.	Particulars of each item,	Serial No. of item.	Amounts.			Remarks.
			Rs.	a.	p.	

Vouchers, etc., forwarded herewith.

(Original Officer.)

## FORM A. O. 38.

(See Article 193.)

*Schedule of Central Adjusting Account, Responding Items Debits|Credits,*  
*for the month of 19 .*

Auditor General's No. of respond- ing item.	Particulars of Original item.			Amount debited/ credited.			Remarks.
	Month.	No. of item in original schedule.	Name of Original Officer.				
				Rs.	a.	p.	

NOTE.—In the case of the Original Officer writing back a debit or credit of his own, he should quote the number of his own original entry but in the Remarks column he will enter the word "Write-back" against the item.

Certified that the total debits|credits shown in this Schedule agree with those booked in the monthly accounts.

Date,

(Responding Officer.)







FORM A. O. 41.  
(See Article 212.)

*Annual Abstract Statement of Stores received from England during the year 19 -19 .*

Name of Vessel.	No. and date of Invoice.	Nature of Stores	Value including Freight paid in London	Date of Receipt of stores and of entry in Store Account	Remarks

\*To be filled in by the officer receiving the stores.

FORM A. O. 42.  
(See Article 217.)

Civil Department in account current with the Secretary of State High Commissioner for the month of 19

Credits.	Number of Schedule	Indian Currency.		British Currency.		Debits.	Number of Schedule	Indian Currency.		British Currency.	
		Rs.	a. p.	£	s. d.			Rs.	a. p.	£	s. d.
Part I.—Items adjustable in India						Part I.—Items adjustable in India.					
Stores charged to Local Funds and Indian States,											
Pay and Pensions chargeable to Local Fund.											
General Provident Fund											
Indian Civil Service Provident Fund.											
Miscellaneous											
Total						Total					

\*Particulars of heads in these columns are not printed in the working form.

\*Particulars of heads in these columns are not printed in the working form.

**FORM A. O. 42—*cond.***  
*Civil Department in account current with the Secretary of State* | *High Commissioner for the month of*

225AGO

Credits	Number of Schedule	Indian Currency.			Debits.	British Currency.			Number of Schedule	Indian Currency.			British Currency.
		Rs.	a.	p.		£	s.	d.		Rs.	a.	p.	£
Part II.—Items adjustable in Eng-land.					Part II.—Items adjustable in England.								
Bills of Exchange drawn on the Admiralty.													
Light Dues payable to the Board of Trade.													
Balances of Indian Shipping Masters' Accounts.													
Bills drawn in India on account of African Protectorates and the Emigration of Coolies.													
Miscellaneous . . . . .													
Total . . . . .					Total								
GRAND TOTAL . . . . .					GRAND TOTAL . .								

FORMS.

[No. 42]

No. 43]

FORMS.

FORM A. O. 43.  
(See Article 217.)

*Province of*      *Schedule No.*      *of the account with the Secretary of State* *High Commissioner*  
*for*      *19 . Adjustable in England* *India.*

Item No.	Particulars.	Received or paid in India in Indian Currency.			Net amount credited or debited in the Account Current in British Currency.	Rate of Exchange.
		Rs.	a.	p.		
	Total				£	d.
	Exchange debited (—) or credited (+)					
	Net amount credited or debited in the amount current in Indian Currency.					

Forwarded to the Accountant General, Central Revenues, New Delhi.

The 29(Signature)  
(Designation)

STHOM

[No. 44

## FORM A. O. 44.

(See Article 221.)

(Obverse.)

*Statement of amount due to the Board of Trade in respect of the account of  
Basses, Minicoy, Bahamas and Leeward Islands Light dues collected  
in the quarter ended the 19 .*

	Basses and Minicoy Light dues.			Bahamas and Leeward Islands Light dues.		
	Rs.	a.	p.	Rs.	a.	p.
Light dues collected at . . . . .						
Do. do. . . . .						
Do. do. . . . .						
Do. do. . . . .						
Gross amount of dues . . . . .						
Less—Amount refund as per schedule on reverse . . . . .						
Net amount of dues . . . . .						
Less—Commission at $7\frac{1}{2}$ per cent. on net amount . . . . .						
Add—Commission due to Board of Trade as per Query No. . . . .						
Rs. . . . .						
Equivalent in sterling at the conventional rate of 1s. 6d. the rupee, £ . . . . .						

No.

Dated

the

19 .

Forwarded to the

Accompaniments—

Accounts

Counterfoils

Vouchers

(Signature)

(Designation)











[illegible]

, for the year 19 -19 .

[illegible]

*Consolidated Abstract of Revenue and Receipts/Expenditure for the month of  
March 19 —Final.*

FORM A. O. 49

*Abstract of correcting or additional entries made after the despatch of the final March Accounts.*

Debits.	No. of the entry.	Debit.	Credits.

FORMS.

[No. 50]

## FORM A. O. 50.

(See Article 248.)

*Transfer Entry in the accounts of*

19 .

Sectional No. )

Date

General No.

	Dr.	
	MAJOR HEAD & MINOR HEAD, DETAILED HEAD.	
	To	
	Heads in two lines as above.	
	Cr.	
<i>Debit Post.</i> Page of Combined Transfer Ledger and Abstract. Date of Posting, Initials of Poster.	<i>Full description of the item should here be given, with a reference to the direct account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also in the correspondence leading up to the correction. The explanation may, if necessary, be continued on the reverse.</i>	<i>Credit Post.</i> Page of Combined Transfer Ledger and Abstract, Date of Posting, Initials of Poster.

Supdt. of the Section re-  
ceiving the entry.

(Gazetted Officer. Supdt. of Section desiring  
the entry.

This entry has been noted in  
the Detail Book or Classified  
Abstract of the month of.....

Sent to Superintendent  
Section, for note and return.

Noted and returned.

Superintendent.

## FORM A. O

(See Article 253 )

Transfer Entry Number Book of the *Section/Department for the month of* 19 .

No. of Transfer Entry.	Disburse- Department.	Debited.		Credited.		*Reasons for Transfer Entry.	Receipt of the Receiv- ing Section.	No. of the Receiving Section.	Remarks.
		Head.	Amount.	Head.	Amount.				
1	2	3	4	5	6	7	8	9	10
			Rs.		Rs.				
			a. p.		p.				

\* In Column 7 a guide letter A, B or C, as the case may be, should appear to indicate the reasons for transfer entries as follows :—  
 A = Mistake of this office. B = Mistake of the Treasury/Department. C = Periodical adjustment.





## FORM A. O. 53.

(See Article 260.)

*Journal*

Dr.

Cr.

Rs.	a.	p.	Opening entries.	Rs.	a.	p.
			Carried over.			

*Monthly postings.*

	April.						May.						June.						Similar monthly columns.					
	Dr.			Cr.			Dr.			Cr.			Dr.			Cr.			Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Brought forward.																								
Sundry Accounts Dr.																								
To Revenue Receipt and Sundry Accounts Cr.																								
etc.																								
etc.																								
Carried over																								

Dr.

Cr.

Rs.	a.	p.	Brought forward.	Rs.	a.	p.
			Closing entries.			
			Total.			

FORM A. O. 54.

(See Article 261.)

LEDGER FOR DEBT AND REMITTANCE HEADS CLOSED TO BALANCE.

Dr.

Name of Major or Minor Head.

Cr.

Month.	Nine Money Columns for Minor or Detailed Heads.	Nine Money Columns for Minor or Detailed Heads allowing $1\frac{1}{8}$ inches to each.								
	To or by balance. To or by Sundry Accountants.									
April 19 .										
May .										
Jan. 19 .										
February										
March .										
	To or by Balance.									
	Total									



## FORMS.

[Nos. 56-57.]

## FORM A. O. 56.

(See Article 271.)

## GOVERNMENT OF

*Trial Balance Sheet for the year ending*

Account Amounts.		Lodger page or folio.	Names of lodger heads.	Balance Amounts.	
Debits.	Credits.			Debits.	Credits.

1. The columns to the left should be filled up with the totals of the postings on either side of every account, and should equal, and be compared with the forward totals of the journal; entries in columns to the right will appear only opposite those heads which are carried on with a balance into the books of the following year.

2. The lodger heads should be arranged by groups (see list in Appendix 2 to Volume I of this Code), and the totals made for each group.

## FORM A. O. 57.

(See Article 272.)

## MONTHLY ACCOUNTS OF THE GOVERNMENT OF (PROVINCE) FOR 19 .

*General Statement of Accounts.*

	Current Month.	Progressive.	Budget Revised.	Progressive last year.
Total—Revenue Heads . . . .				
Total—Expenditure within the Revenue Account.				
Total—Capital expenditure outside the Revenue Accounts.				
Net—Debt, Deposit, etc., heads .				
Total—transactions . . . .				
Opening Balance . . . .				
Closing Balance . . . .				

L225AGO

FORM. A. O. 57—*contd.*

Heads of Account	Current Month.	Progressive.	Budget. Revised.	Progressive last year.
(Revenue heads as in the List of Major and Minor Heads of Account.)				

Heads of Account.	Current Month.	Progressive.	Budget. Revised.	Progressive last year.
(Expenditure heads as in the List of Major and Minor Heads of Account.)				

## FORMS.

[No. 57]

## FORM A. O. 57—concl'd.

Heads of Account.	Receipts.		Outgoings.		Net Receipts. Plus or Minus.		Net Budget. Revised.
	Current.	Pro- grossivo.	Current.	Pro- grossivo.	Current.	Pro- grossivo.	
Debt, Deposit, etc., heads as in the List of Major and Minor Heads of Account.)							

Certified that the accounts of the Government of \_\_\_\_\_ for the month of \_\_\_\_\_  
were completed and signed by me on the \_\_\_\_\_ and have been filed in my office.

2. The General Statement of Account is given below :—

Opening Balance	.	.	.	.	.	.	
Cash in treasuries	.	.	.	.	.	.	
" transit	.	.	.	.	.	.	
Deposits with the Reserve Bank	.	.	.	.	.	.	
Receipts of the month	.	.	.	.	.	.	
					Total		
Disbursements of the month	.	.	.	.	.	.	
Closing Balance	.	.	.	.	.	.	
Details of Closing Balance—							
Cash in treasuries	.	.	.	.	.	.	
" transit	.	.	.	.	.	.	
Deposits with the Reserve Bank	.	.	.	.	.	.	
					Total		

3. Certified that the closing balance under "Deposits with the Reserve Bank" has been checked and reconciled with the balance of the Government of \_\_\_\_\_ on the books of the Bank as shown in the statement of balances rendered by the Manager, Reserve Bank of India, Central Accounts Section, Calcutta.

4. The closing balance in the Provincial Treasuries as per cash balance report was \_\_\_\_\_ and differs from that noted above by Rs. \_\_\_\_\_ as follows :—

	Additions.	Deductions.
As per this Account.		
As per Cash Balance Report		
Total		
Not		

The

19 .

Accountant General/Comptroller.

IV-10-10



FORM A. O. 58—contd.

Heads of Account.	Indie and Public Provinces.	Chief Auditor, Indian Stores Department.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	N. W. P. Province.	Orissa.	Sind.	Coorg.	Total India.	England.	Grand Total.	Budget Estimate 19-19.
(Revenue major heads as in the List of Major and Minor Heads of Account.)																			

Transactions of Defence Services, Railways and Posts and Telegraphs Departments brought to account in the books of the respective Departments are excluded from this account.																			
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Transactions of Defence Services, Railways and Posts and Telegraphs Departments brought to account in the books of the respective Departments are excluded from this account.





FORM A. O. 58—*concl'd.*

Head of Account.	India and Delhi Province. Chief Auditor, Indian Stores Department. Bathnolistan. Madras. Bombay. Bengal. United Provinces of Agra and Oudh. Panjab. Bihar. Central Provinces and Berar. Assam. N.-W. F. Province. Orissa. Sind. Coorg. Total India. England. Grand Total.	Not Receipts. Budget Estimate Nov. 19 19
(Debt, Deposit, etc., heads as in the List of Major and Minor Heads of Account.)		

*Capital and Revenue Accounts of Residences and their subsidiary services for the  
year 19 -19 ,*

1	Locality
2	Serial No.
3	Particulars of buildings.
4	Capital outlay to end of year under report.*
5	Cost or value of site including expenditure on its preparation.
6	Minor additions and alterations.
7	Net capital expenditure on which the present standard rent has been calculated [4-(5+6)].
8	Number of years for which revenue accounts have been kept.
9	Ordinary.
10	Special.
11	Municipal or other taxes borne by Government.
	Annual allowance for maintenance of the entire building (including premises.)

[illegible]

† Columns 19 and 20.—When two or more rates are chargeable during a year, each period occupation (in months and days) with its rate should be noted in the Remarks column.

FORMS.

[No. 60]

## FORM A. O. 60

(See Appendix 3, Paragraph 1)

## ADMINISTRATIVE ACCOUNTS

PART I—General Abstract of Financial Results of Irrigation, Navigation, Embankment and Drainage Works for which separate Revenue Accounts are kept for the years 19 -19 .

Name of projects.	Cost of construction as now estimated.			Date of closure of construction estimate or in the case of works under construction, date of sanction.	Capital Outlay					
	Direct charges.	Indirect charges.	Total		During the year			To end of year		
					Direct charges.	Indirect charges.	Total.	Direct charges.	Indirect charges.	Total.
1	2	3	4	5	6	7	8	9	10	11

Accumulated arrears of simple interest to end of the year.	Total capital invested to end of the year (column 11 and column 12.)	Gross receipts during the year.			Working expenses and maintenance during the year -inclusive of indirect charges			Net revenue Surplus or deficit
		14 Direct receipts.	15 Portion of land revenue due to works.	16 Total.	17 Direct charges.	18 Indirect charges.	19 Total.	
21	22	23	24	25	26	27	28	29

Percentage on capital outlay column 11. Gain "G." Loss "L."	Simple interest for the year as detailed in Part IV.	Net gain.	Net loss.	Percentage of net revenue (column 20) on capital invested (column 13).			Prescribed rate of interest as test of productivity.	Remarks.
				25 During.	26 During.	27 During.		
21	22	23	24	25	26	27	28	29

FORM A. O. 60—*contd.*

—Project.

PART II.—*Detailed Account of Capital Expenditure for and to end of year 19 .*  
19 .

Heads of Account (Minor and Detailed heads.)	Direct Charges.		Cost of construction as now estimated.	Remarks (if any).
	During the year.	To end of the year.		
1	2	3	4	5
	Rs	Rs	Rs	

—Project.

PART III.—*Revenue Account for and to end of year 19 -19*  
*Date of closing of construction estimate.*

Gross Receipt .			Gross Working Expenses.			Remarks.
Minor Heads.	Total		Heads of Account (Minor and Detailed heads).	Total.		
	During the year.	To end of the year.		During the year.	To end of the year.	
1	2	3	4	5	6	7
Direct Receipts ..			Direct charges.			
Total Direct Receipts.			Total Direct Charges.			
Portion of Land Revenue due to Works.			Indirect Charges as per Part V.			
Total Gross Receipts.			Gross Charges.			
Net Deficit (if any) .			Balance Net Revenue.			
GRAND TOTAL .			GRAND TOTAL			

## FORMS.

[No. 60]

FORM A. O. 60—*concl'd.*

Project.

PART IV.—*Interest Account for and to end of year 19 -19 .*

Interest.	Amount.	Net Revenue.	Amount.
Total Interest to end of previous year . . . . .		Net Revenue realised to end of Previous year. . . . .	
Interest charges for the year .		Net Revenue realised during the year as per part III . . . . .	
Total Interest to end of year.		Total Net Revenue realised to end of the year as per Part III . . . . .	
*Balance .		*Balance .	
Total .		TOTAL .	

\* Balance will be entered on the Interest or Net Revenue side as may be necessary.

Project.

PART V.—*Account of Indirect charges for and to end of year 19 -19 .*

Particulars.	Amount.	
	During the year.	To end of the year.
Capital Account—		
Capitalised abatement of Land Revenue . . . . .		
Leave and Pensionary Charges . . . . .		
Audit and Account Establishment . . . . .		
Total Capital Account .		
Revenue Account—		
Capitalised abatement of Land Revenue . . . . .		
Leave and Pensionary Charges . . . . .		
Audit and Account Establishment . . . . .		
Total Revenue Account .		

Project.

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Particulars.	Charges against closed sanctions.			Current sanctions.			Total charges to date against old and current sanctions.	Remarks.
	Expenditure against construction estimate.	Expenditure against open capital sanctions.	Total.	Charges To date.	Amount of sanctioned estimate.	Unspent Balance.		
1	2	3	4	5	6	7	8	9



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